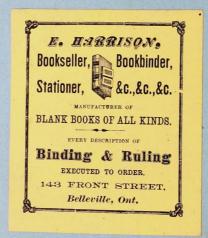
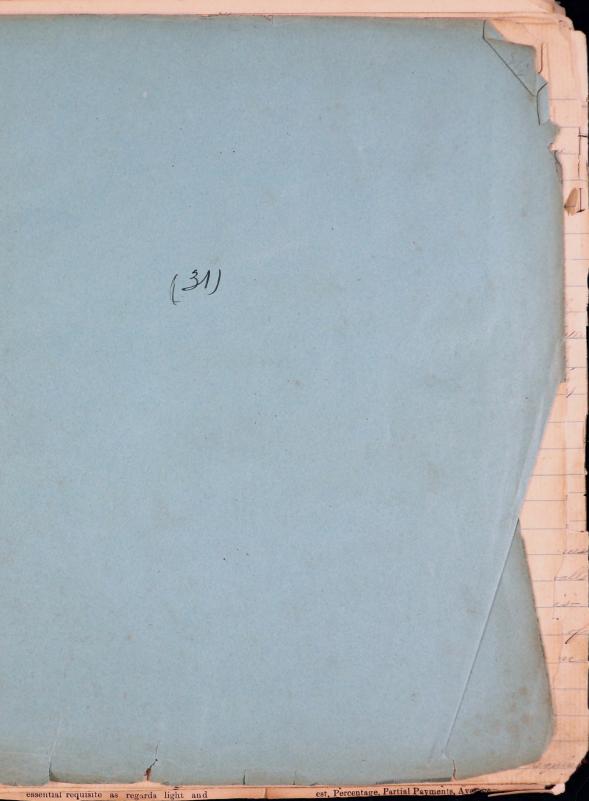
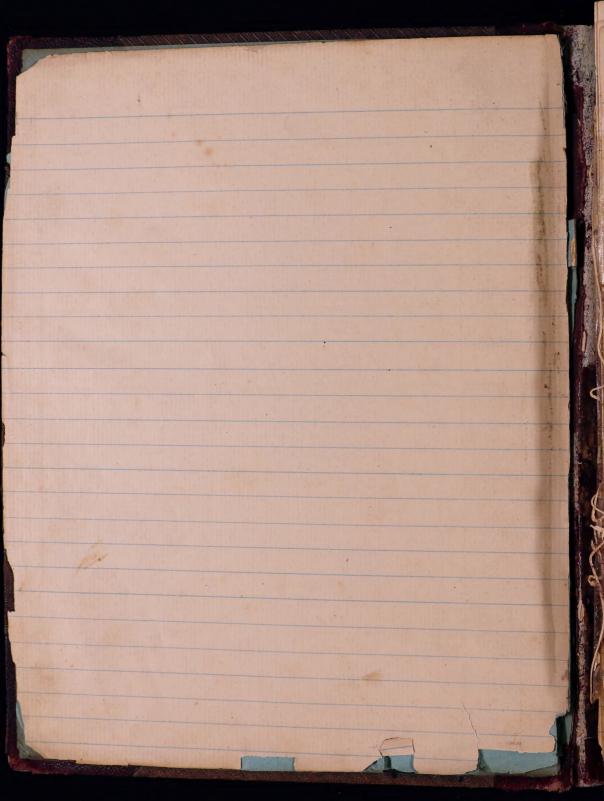


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i Hules and Legulations All Students entering for the full commercial course are expected to be regular in their attendance upon the daily sessions, unless duly excused from the same. 2 Reports of Non-Alterdance Jardiness, etc. All plesence from, and tardiness at morning and afternoon Nott call and Recitations, are noted in the Register and reports of the same will be sent to parents monthly, except in cases where the student is responsible only 3 Visorderly Conduct. All desorderly conduct is strictly forbidden, and s this category are reckoned loud talking, walking alm the sond without business or permission; making unnecess ary noise; lounging about the door; marking on the walls either in the salud from or public passage way; misusing furniture; immedefrang shuffling a stamping of the feet; and all species of demonalization resulting from udleness, judifference or pralice, Crammations and Tromotions All students pursuing the complete course will be again essential requisite as regards light and

to pass the regular praminations in each of the several grades before promotion to the next; and no student will receive a Estificate who has not honorably passed these inaminations, and given evidence of his through comprehension of the duties of Occumentships, Traduation All students, upon completion of the gourses and a satisfactory manimation thereof, will be entitled to the Cortificale of the College, unless disqualified by acts of jurisboodmation or other specified mistemeanor, Occupation Rome Posidence (1) Consid Carlo No 3 Delleville 1 Somein me Lauge Ky Delleville 3 1/1 Gay Thomas & " 4 & O miller 5 Josephary Gelleville 7 F. Bouller Belleville Leo. F. Tretty Belleville 9 Isaac Frost. Tel Moille Gerk 10 John Sempleton A Milian Templeton 12 11.6 that Printer

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essential requisite as regards light and

NEW PUBLICATIONS.

THE CANADIAN COUNTING HOUSE BOOK-KEEPING, by S. G. Beatty and J. W. Johnson, Ontario Business College, Belleville; third revised and enlarged edition; published by the Ontario Business College.

In this work the authors have aimed at a combination of the most practical modes of keeping accounts, adapted to various departments of business, and have brought to bear upon it the experience gained as practical accountants in connection with some of the most extensive business houses in Canada, and as teachers of the subject for many years in their Business College. This third edition has been carefully revised, and a large amount of practical bookkeeping added. Among these additions are "condensed system of book-keeping for retail business," "Entries for renewals of notes and acceptances," "The correction of errors by cross entries," etc. Mail

THE CANADIAN COUNTING HOUSE BOOK-KEEPING," by S. G. Beatty and J. W. Johnson, Ontario Business College, Belleville. Third revised and enlarged edition, published by the College.

This is the third edition of a work which has been several years before the public, and is well known throughout the Dominion. The present edition has been carefully revised, and a large amount of practical bookkeeping added. Among these additions are "Condensed System of Bookkeeping for Ratil Business," "Entries for Renewals of Notes and Acceptances," "Method of Writing off Bad Debts," "The Correction of Errors by Cross Entries," etc. Part first contains a complete and comprehensive course of bookkeeping illustrated by examples. Part second, intended as a business course for advanced pupils, and comprehends the most practical forms of keeping accounts according to the methods adopted by the best business houses. Part third contains the forms of business papers in general use, and the principal laws which govern them, full instructions on commercial correspondence, with a great variety of business letters, short practical methods of computing interest, percentage, partial payments, equation of accounts, partnership settlements, etc., etc., besides valuable examples worked in the various kinds of measurements required to be made by lumbermen, mechanics and farmers."

ldress by the Students to the Principals of Ontario Commercial College.

At the close of the exercises at Ontario o nmercia College, on Thursday last, the udents compoing the graduating class escented to the Principals the following adversex expressing the high estimate in which ose gentlemen and the College are ald:

Messrs. W. R. Robins m, and J. W. Johnson, Principals of Onlario Commercial College, Belleville:

DEAR SIES.—We the students now about aduating from Ontario Commercial Colee, before leaving for our respective mes, desire to express our heartfelt thanks the painstaking and unceasing care stowed upon us during the course of our idies.

We wish to state that, in our opinion,

We wish to state that, in our opinion, course of training at this College imrts a thorough knowledge of the theory of practice of book-keeping and accounts ad a thorough commercial education.

We also desire to congratulate you on the mourable place which Ontario Commeral College occupies, standing as it does at e head of the Commercial Colleges of snada.

We will, we assure you, through life rein pleasing recollections of the time spent thin its walls.

Praying that the Almighty may abunntly bless you, we beg to subscribe ourtys:

John H. Price, Port Stanley; W. A. Luke, arkdale; W. H. N. Shannon, Kingston; A. Grine, Tyrconnell; John Sharp, heddar; Frank Burkholder, Maple; R. W. wlo, Kingston; A. W. B. I., Hawley; ws. G. Virtue, Enniskillen; W. V. mcke, Nanticoke; J. Geo. Matchett, Lindy; T. A. Harvey, Cobourg.

May 22nd, 1879.

DISOLUTION OF CO-PARTNERSHIP.

The partnership heretofore existing between S. G. Beatty, W. B. Robinson and J. W. Johnson, as proprietors in the Ontario Commercial College, Belleville, is this day disselved by mutual consent, S. G. Beatty retiring from the business, which will be continued by W. B. Robinson and J. W. Johnson under the name, arm and style of Robins n & Johnson.

Witness, W. B. ROBINSON, U GILBERT. J. W. JOHNSON.
Belleville, April 28th, 79.

Referring to the above we beg to say that the same efforts which have placed Ontario Commercial College at the head of all similar institutions in this country, and have made it equal to any in the United States, will be continued.

ROBINSON & JOHNSON.

May 3rd, '79. \$238 4tw

DISSOLUTION OF PARTNERSHIP .- As will be seen by a lvertisement elsewhere, the firm of S. G. Beatty, and Co., proprietors of Ontario Business College, has been dissolved by mutual consent. Mr. Beatty who founded what is now the most successful and popular institution of the kind in Canada, retires, and the College will be carried on By Messrs Johnson and Robinson. These gentlemen have had entire charge of the classes and business for the past two years, and have introduced several new features which are widely recognized as great improvements, among them being the formation and management of Joint Stock Companies. They are thorough accountants and teachers, and we are sure Ontario Business College will continue to prosper under their directions. Entario in

The New Canadian Counting House Book-keeping.

We have been favored with a copy of the above from the publishers, Mesars. S. G. Beatty & Co. The book is the joint production of Mesars. S.G. Beatty and J. W. Johnson, of the Ontario Business College, Belleville, and is well worthy the careful perusal of all who take an interest in keeping accounts correctly in whatever business they may be engaged.

The above is a third edition of the Canadian Accountant, containing the contents of former volumes and much other valuable information which we have never found in other treatises of like description, but which to all who have the charge of books is nevertheless of great value. As for instance, the manner of writing off bad debts, which has unfortunately become a necessity to book-keepers of late years, the manner of making cross entries and much other information of like description, as well as a thorough course of book-keeping. It also contains a sample of law forms in common use in business-forms for the use of cheese factories, which they will find very useful, as factorymen were much in need of a simple and concise form of keeping their accounts, also forms for the keeping of accounts in nearly every branch of business as well as much other information which will be found very useful to an engaged in business pursuits.

The book is well printed and bound and willfill a wantlong felt in the business community. It ought to be in the hands of every business man and mechanic, and more especially of every book-keeper.

Intellegenewap 5 49

calculable assistance to those who aining for commercial life, and even expert accountants can learn someof advantage to them by a perusal e publication. It is the work of toil, and the result of efforts which never been so successfully directed similar way. The Accountant is ly printed (by the Globe) and handly bound in cloth. It is a credit to its. Beatty & Johnson.

THE ACCOUNTAIN IS MILE. AND ONThe accommants of the city had a meeting to
day in the Mechanics! Institute, with the object
of organizing a society and considering the form
of application for an act of incorporation or
what will be known as the "Association of AA

ornstants of Montreal."

Mr. James Court occupied the chair and Mr

A. F. Riddell acted as Secretary! A resolutio
declaring the advisibility of organizing a society
of accommants to enable the profession to give
spression to their opinions on question
and laws incident to the business of their profession, to select parties to whom the cour
might refer accounts, and ultimately to form
heard to qualify accommants, &c., was submitte
and unanimously carried. Some discussion e
used on a form of application for a charter, whi
was submitted for the consideration of the maing. One clause of this stated one object of the p
possed Society to be to raise the status of the
profession, was already sufficiently high-ton
Ultimately, it was decided to refer the matter
the form of application for the act of incorpotion to a committee composed of Mester, Lij
Beausoleil, Moffat, P. S. Rose, John F

B. F. Hiddell and Thomas Darling to repora future meeting.

THE CANADIAN ACCOUNTANT, by S. G. Beatty and J. W. Johnson, Principals of Ontario Business College, Belleville, Unt. This work professes to be a practical system of book keeping containing a complete elucidation of the zeience of accounts by the latest and most approved methods, business correspondence, mercantile forms, and other valuable information designed for the use of counting houses, business colleges, academies and high schools. The value of such a work is undoubted, and the popularity of this one is evident from the fact that it has reached its third edition, a revised and enlarged one.

THE "CANADIAN ACCOUNTANT."—Mr J. A. King is in the city canvassing for the "Canadian Accountant," published by Messrs S. G. Beatty and J. W. Johnson, of the Ontario Commercial College, Belleville. The work is the best on commercial book-keeping that has been published in Canada and as such has received the unqualified recommendations of the best practical accountants in the Province and of the leading newspapers. It is a valuable work to business men, as its large circulation testifies. Orders may be left at the Dally News office.

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Books and Stationern.

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We congratulate the authors, Messrs, Beatty and Johnson, upon the fame which demands a third edition of this work; which advertises Ontario Business College, and, we may add, the city with which they are associated.

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The publishers, Messrs. G. S. Beatty & Co., Ontatio Business College, Belleville, have favoured us with a copy of the above work which is the third edition of the "Canadian Accountant" that has been long and favourably known as the ablest work on book-keeping and accounts published. The former editions seem to leave nothing wanting, but in the present book we find such practical and valuable additions as "Entries for Renewals of Notes and Acceptances," "The Correction of Errors by Cross Entries," "Method of Writing off Bad Debts," Condensed System of Book-keeping for Retail Dealers," etc., etc.

The work is divided into three parts: Part 1st contains a complete and comprehensive course of book-keeping illustrated by means of examples of sufficient variety to make it easy of comprehension. Part 2nd is intended as a business course for advanced pupils, and comprehends the most pratical forms of keeping accounts according to the methods adopted by the best business houses. It includes Wholesale and Retail Merchandising, Manufacturing, Settlement of Estates, Steam-boating, Municipal Book-keeping Dealings with Banks, etc., etc. Part 3rd contains the forms of Business Papers in general use, and the principal laws which govern them, full instructions on Commercial Correspondence with a great variety of Model Business Letters, short practical methods of computing Interest, Percentage, Partial Payments, Equation of Accounts, Partnership Settlements, etc., etc., besides valuable examples worked in the various kinds of measurements required to be made by Lumbermen, Mechanics and Farmers.

From the above it will be seen how comprehensive are the contents of this volume, and yet the authors are so clear that those unacquainted with book keeping may master the science by its aid, while the accomplished accountant and experienced merchant will find it a most valuable book for reference. The work is eminently practical and easily understood, and the reason is that the authors are experienced men who understand both the theory and the practice of what they write about. It contains 300 pages. The printing and binding are superior to anything we have seen before in works of this kind. We most heartily commend the work to our reeders. It will be mailed, post paid, to any address on receipt of \$2 by S. G. Beatty & Co., Ontario Buslness College, Belleville, Ontario.

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Whig BOOK KLEPING, ap. 54

THE CANADIAN ACCOUNTANT—THE LAST EDITION.

Mesars. Beatty & Johnson, of the Belleville Commercial College, have issued the third edition of 'The Canadian Accountant,' a publication specially prepared by them for general use, for it value has been appreciated by others than the students of their College, and its meritorious character has endersement of the educationalists and commercial men of the Province. The Accountant contains a complete elucidation of the science of acounts by the latest and most approved methods, business correspondence, mercantile forms, and other desirable information. The publishers very correctly remark in the preface:

"No sensible man now disputes the importance of book-keeping. The time has long since gone by when a hap-hazard system of recording business transactions, will answer the requirements of men engaged in trade and commerce. The magnitude and variety of these engagements are such that no dependence upon mere memoranda, or an unsystematic method of keeping accounts, will enable an individual to calculate with accuracy his gains or losses, and so order his affairs that he may know at any time how he stands with his debtors and creditors. There must be a system, and that system must be reduced to a science as invariable in its results as the problems of Euclid. Is such a thing possible in the practice and theory of book-keeping? It is possible, and its possibility is not only thoroughly established in the commercial world, but it is made imperative in the qualification of those who expect to compete in the great struggle of business men."

In the Accountant the authors have aimed at a combination of the most practical modes of keeping accounts, and have brought to bear upon it the experience gained as practical business men and teachers. The work is progressive in character, and the student is led by easy transitions from simple transactions to the most intricate exercises to bo met with in business. The book is divided into three parts. The first seclion contains a complete course of bookkeeping, illustrated in such a manner as to make it comprehensible, the second part is designed for advanced pupils, and gives an understanding of the forms of book-keeping adopted by the best business houses; and the third part contains the forms of business paper in general use, and the principles which govern them. In short, the book will be found

The New Canadian Counting House Book-keeping.

We have been favored with a copy of the above from the publishers, Messrs. S. G. Beatty & Co. The book is the joint production of Messrs. S.G. Beatty and J. W. Johnson, of the Ontario Business College, Belleville, and is well worthy the careful perusal of all who take an interest in keeping accounts correctly in whatever business they may be engaged.

The above is a third edition of the Canadian Accountant, containing the contents of former volumes and much other valuable information which we have never found in other treatises of like description, but which to all who have the charge of books is nevertheless of great value. As for instance, the manner of writing off bad debts, which has unfortunately become a necessity to book-keepers of late years, the manner of making cross entries and much other information of like description, as well as a thorough course of book-keeping. It also contains a sample of law forms in common use in business-forms for the use of cheese factories, which they will find very useful, as factorymen were much in need of a simple and concise form of keeping their accounts, also forms for the keeping of accounts in nearly every branch of business as well as much other information which will be found very useful to an engaged in business pursuits.

The book is well printed and bound and will fill a wantlong felt in the business community. It ought to be in the hards of every business man and mechanic, and more especially of every book-keeper.

Intellegeneway, 5 4

of incalculable assistance to those who are training for commercial life, and even many expert accorntants can learn something of advantage to them by a perusal of the publication. It is the work of much toil, and the result of efforts which have never been so successfully directed in a similar way. The Accountant is clearly printed (by the Globe) and handsomely bound in cloth. It is a credit to Messrs. Beatty & Johnson.

Lecture to Students.

DEAR ONTARIO, - Yesterday afternoon the students of the Ontario Commercial College were entertained to a lecture by Prof. Macoun, of Albert College, the subject being "Manitoba and Travels in the Northwest." The subject was handled well, and was much enjoyed by the boys. Prof. Macoun pointed out the different places of interest, and showed that Manitoba would yet be a rich country. He urged the young men to "go west," and that "what ever their hands found to do, to do it with all their might." He concluded an able and instructive lecture by telling the young men that there was no such word as fail.

It was then moved by Mr. W. H. N. Shannon, seconded by Mr. H. Anderson, that a vote of thanks be tendered Prof. Macoun. Carried.

STUDENT.

We will only add to the * * * above that the Professor bore willing testimony to the appreciative intelligence of his audience yesterday afternoon, and predicts a bright future for young men whe take such a deep interest in their studies

and the battle of life before them. Ontario Commercial College has always boasted of a superior class of students, but never before in the history of the institution was there a more respectable and intelligent class of young men under instruction .-ED. ONTARIO.

PORT STANLEY. Mrchu

An Interesting Budget of Local Events,

FROM OUR OWN CORRESPONDENT. The village is alive to the necessity of more manufactories, and every exertion is being made to induce the Company to build the rolling mills here. An interview with one or the parties concerned was of a very satisfactory nature. Location will do more for our port than for some of our sister "Latting." sister "cities."

The young men from our village attending the Belleville Ontario Commercial College report that the system and progress made in their several branches of study especially in book-keeping, far exceeded their expectations. The professors are gentlemen of high reputation and practical workers. Prof. J.W. Johnson, teacher of book-keeping and accountant, is a gentleman favorably known to many of us, having held several responsible and lucrative situations in London, Ont.; also was chief accountant of the late North Shore Transportation Co., under Capt. Alex. Pollock, commodore of the fleet. We expect the boys to come out the fleet. We expect the be with well earned diplomas.

Mr. Horatio Thorn lost two valuable form the first week, supposed cause from over feeding corn. He was driving into the village with a load of wood when both horses suddenly fell. One died in half an hour, the other lived until the next night. A subscription list was at once started to assist in buying another team. Mr. Thorn has the sympathy of the villagers in his severe loss.

The frame of Mr. Robert Martin's new hotel is nearly completed, the work is being pushed on rapidly by the contractors. Mr. John Weir has given the contract for his dwelling house to same parties.

There are two views of the problem: one is that the agent is responsible for the profits; the other that he is not. If the latter,he owes the town \$33.34;it the former, \$50.23 ,as the following, worked by double entry book-keeping, proves.

Manage Sangaran Comments of

CASH By Liquor \$59.91. By Town 25.00 To Town \$32.17 To Liquor 102.97 Balance

available to pay indebted's 50.23

\$135.14 \$135.14 To balance 50.23. CR. Town DR. To Cash \$25.00 By Cash \$32.17 By Liquor 57.54 To Liquor 31.37 By Loss & Gain 16.89 Balance being am't owing Town

\$106.60 \$106.60 By Balance \$50.23 DR. LIQUOR By Cash \$102.97 To Town \$57.54 By Town 31.37 To Cash 59.91 Loss & Gain 16.89

> \$134.34 \$134.34 LOSS & GAIN.

By liquor \$16.89. To town \$16.89 It will be seen by above that the balance in favor of the town is \$50.23, and that he has a debit balance of cash of same amount with which to pay the liability. All other accounts are closed.

An"Ontario Commercial College Graduate" furnishes the following solution :

"The Agent owes the town, \$50.23." We have not room for his work in full.

Mr. C. E. Hall sends the same answer and almost identical work. Miss Maggie Pake, of the High School, says the agent owes the town \$40.28.

That Problem.

A few days ago the following appeared in the ONTARIO:-

"A liquor agent of a New England town held the office for one year, at the end of which he gave the following statement of his accounts, viz .:

Amount of cash received on assuming the office...... \$32.17 Value of liquor received at same time..... 57.54 Cash received for sale of liquor during the year..... 102.97

Amount paid for liquor bought during the year..... 59,91 Amount of salary of agent..... Value of liquor on hand at end of

year..... 31.37 Does the agent owe the town,or does the town owe the agent? and how much."

We have received several solutions, and give the following from Mr. J. W. Johnson, of Ontario Business College as a guide to he rest:

Ontario College.

Last week Mr. Thos. G. Virtue, or Enniskillen, purchased from us a Scholarship for the Ontario Commercial College, Belleville, whither he has gone to spend a few months. If farmers would make a practice of sending their sons to a Commercial College for three or four months (the usual time required to take a diploma) during the winter it would ive them a better knowedge of business, business forms, keeping of accounts, &c., than they will acquire in a lifetime at home. If greater attention were paid to keeping accounts, much of the litigation between farmers would be avoided. We strongly advise every farmer who can do so to give his son a good Public School education and after that send him for a term to a first class Commercial College. The Ontario College is in our opinion, and we have good reason to know, the best of its class in Canada, and equal to any in the United States. It is now in a flourishing condition, the attendance being larger than ever before. We shall be pleased to give all particulars to parties wishing further information re-Bourn unville States

ONTARIO BUSINESS COLLEGE, -An influential journal, the Bowmanville Statesman, in its last issue has the following regarding Ontario Rusiness College of this city :- " Mr. Thos. G. Virtue, of Enuiskillen, has gone to spend a few months at Ontario Commercial College, Belleville. If farmers would make a practice of sending their sons to a Commercial College for three or four months during the winter it would give them a better knowledge of business, business forms, keeping of accounts etc., than they will acquire in a life-time at home. If greater attention were paid to keeping accounts, much of the litigation between farmers would be avoided. We strongly advise every farmer who can do so to give his son a good public school education, and after that send him for a term to a first-class Commercial College. The Ontario Business College, Belle ville is in our opinion, and we have good reason to know, the best of its class in Canada and equal to any in the United States." Correct. Ontarix

appears in Knigdon heur

great variety of Model Business Letters; short practical methods of computing interest, Percentage, Partial Payments, Ave

TEACHERS' ASSOCIATION. - From the published programme of the semi-annual meeting of the Teachers' Association for the County of Northumberland, to be held at at Cobourg on Thursday next, we observe that Mr. W. B. Robinson, of the Commercial College of this city, is to speak on the subject of Penmanship, and Prof. John Macoun on that of History.

Insureiner to 10 74

Questionable Philanthropy.

To the Editor of the ONTABIO.

Str.-The advent of a philanthropist in our midst who promises to give free education should be joyfully hailed by the abused Board of School Trustees.

There need not be any more extravagance in teachers' salaries, when men can be had who, "not desirous of notoriety," but actuated solely by "what reason tells them is their duty," are willing to teach the young idea free of charge. I only hope this extraordinary individuals philanthrophy will extend farther, and that he will devote his eminent talents to sawing the wood required for the corporation stoves, or to the performance of any other like service which heretofore, when it has been of good quality, the people have been obliged, and have been willing, to pay for.

RATE PAYER.

Jan. 6th '79.

AGRICULTURAL AND ARTS ASSO-CIATION.

To the Editor of The Mail,

SIR, - The Agricultural and Arts Association of Ontario being a public institution. the management of its affairs is a just subject for criticism through the press. During the late exhibition in Toronto press representatives and exhibitors had to complain of scant courtesy in the secretary's office. We have to complain of discourtesy and stupidity since the close of the exhibition. Ontario Commercial College, Belleville, was awarded first prize and diploma for business penmansip. A cheque for the prize was received six weeks after the close of the exhibition, but unaccompanied by the diploma. We wrote to the secretary enquiring the reason why it was detained, but received no answer; we wrote again with the same result. About the 4th of December we received a second cheque for our prize, and immediately informed the secretary of the mistake, enquiring at the same time why our diploma was still delayed. An answer came quickly enough this time, requesting that we would send back the cheque, and vouchsafing the information, which former enquiries failed to elicit, that our diploma awaited the signature of the president, and would be sent in a day or two. It is exactly one month since this promise was made, and over three months since the diploma was awarded, and we are yet minus the parchment but plus the cheque, which we shall retain until we can effect an exchange. Perhaps after public attention has been called to this matter the officials will wake up before next Septem-

Yours faithfully, S. G. BEATTY & CO. Belleville, Jan. 3, 1879.

ONE-HORSE UNIVERSITIES.

To the Editor of The Mail.

Sm, -The truth of the following sentence, in your article of the 19th on "University Life in Canada," has struck me forcibly :- "The evils of one-horse universities are too glaring and too virulent in their effects on the character of a people not to lead thoughtful men to cast about from time to time for a remedy." And the more so as on the day on which I read your article I chanced to see an advertisement of a Canadian institution claiming to be a university, in which it was announced that among its departments were telegraphing, Commercial College and Grammar School for all grades of students. What a pity it is that university powers were ever granted by the Legislature to one-horse colleges that, not having the equipment to do university work and attract matriculants, are obliged to eke out a struggling existence by trying to do work that is better done elsewhere, and that, however valuable in its place, is certainly not higher education.

Yours, etc., Belleville, 26th Nov. 1878

-There are eight Kingston students in the Ontario Commercial Colloge at Belleville, which is prospering as every good Institute should.

Whig Jany 2'79

Pleasing. - Our readers doubtless observed, and it is a pleasing feature connectwith the event, that many of the names attached to the address presented to Mrs. N. Jones were those of young men living in other provinces of the Dominion and the United States, who were members of Mrs. Jones' Sunday School Class during their attendance at the Ontario Business College.

Intelligences Jamy 3'79

The wis one of similar import

COMMERCIAL COLLEGE. - Five or six of our young men intend starting for Belleville

this week to take a course at the Ontario Part Vauley Corr. of St.2

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The special course at Ontario Business College, Belleville, is largely attended by teachers, during the holidays. Twelve of the number are preparing, under Mr. W. E. Sprague, Principal of Northumberland Model School, for first and second class certificates.

Provi 600 in Toronso

BELLEVILLE EXHIBITS.

On the first gallery on the northeast side one of the noticeable exhibits is that of the Ontario Business College. A fine display of penmanship is made, and several large posters invite visitors to "Take a Journal from Ontario Business College, Belleville." The invitation is willingly accepted and thousands of copies of the College Journal, which not only advertise the College, but also help to make Belleville known to the world, are taken daily. There is certainly no institution in Belleville through which the good city is so well advertised as through Ontario Business College. Its journal circulates in every Province of the Dominion, and largely in the United States, and from all these sources its students are drawn.

and the Ontario Commercial College a first prize and diploma for business penmanship. Regarding the latter the Globe says:— "The commercial colleges are as usual to

"The commercial colleges are as usual to the front with their surprisingly fine specimens of penmanship. The Ontario Commercial College, which has been in existence at Belleville for ten years, was awarded the first prize and diploma for business penmanship. The style is the Canadian Beatty, closely akin to the Spencerian writing, but dispensing with much of the flourishing which renders the latter sometimes objectionable to business men."

CANADA SCHOOL JOURNAL. - The June issue of this valuable educational publication, which completes the second volume, has been received. It contains a portrait and biographical sketch of Daniel Wilson, Esq., LL. D., and a number of practical articles of interest and value to teachers and educationalists generally, amongst which is the third of a series of short papers on Penmanship in Public Schools, by W. B. Robinson of the Ontario Business College, Belleville. The School Journal is ably conducted, it fills usefully an important field, it is carefully edited, and we are glad to know has proved successful. Published monthly by Adam Miller & Co., Toronto, at \$1 per year. isutela Herri 14/

—One of the most useful books we have seen has just been published by Mr. J. W. Johnson of the Ontario Business College, Belleville, it is a work on Joint Stock Bookkeeping, and contains a simple and well defined system of keeping the books of a Joint Stock Company, besides a well written and valuable digest of the law affecting such corporations. There is perhaps no branch of book-keeping so little understood as this, and Mr. Johnson's work cannot fail to be of immense value to accountants and to Business Colleges. Management June 24 %

The Canada School Journal for August notes the success attending the special cause for teachers during the Public Schools vacation at Ontario Commercial College Belleville. The attendance is good, and the utmost satisfaction is expressed regarding the teaching, and the great advantage it affords to those preparing for certificates.

Mr. W. B. Robinson's fifth article on "Penmanship in Public Schools" appears in the present number of the journal, and is worthy of that gentleman's high reputation as a teacher of the art.

Police Court. aug 1/7

and easy of access. The rooms unite every essential requisite as regards light and

ommercial correspondence, with a great variety of Model Business Letters; short practical methods of computing interest, Percentage, Partial Payments, Average

CREDITABLE.—Mr. R. W. H. Duncan, son of Rev. R. Duncan, formerly of this city, has just returned from the city of Belleville, Ontario, having graduated with honor at the Ontario Commercial College in the short space of three months and cleven days. Mr. D. is to be congratulated on his high standing, having made an average of 55 per cent., out of a possible 100. He brings with him, as the result of his labors, the College Diplomaty.

We are pleased to find Ontario Business College, Belleville, among the exhioitors, and as usual making a magnificent display of business and crnamental penmanship. The display made by the College is the same that took the first rize at the late Provincial Exhibition at foronto. The tenth annual circular of he College is being distributed, and from it we learn, and are pleased to note, the yearly increasing success of the institution, which is the leading Commercial College in Canada. The great success of its graduates is the surest proof of the thoroughness of its training, and the works on sook-keeping and penmanship of which Mr. S. G. Beatty, Mr. J. W. Johnson and Mr. W.B. Robinson, its Principals, are the authors, and which ave the national Canadian works on these subjects, prove the fitness of these gentlemen for imparting a sound commercial education. The advantage enjoyed by students of Ontario Business College, in addition to its thoroughness, is that board is cheaper in Belleville than in any other place possessing a Business College. Those who have not received the College circular can obtain it free on application to S. G. Beatty & Co., Belleville. Wing Corro 1878.

The Pres

Night School.

Now that the long evenings are drawing year, many young men will begin to ponder the question of how they will put in their time profitably-that is, those young men who re in the habit of pondering any question. Amusements there will be in plenty for those who seek them; but a good wholesome ocapation for the winter evenings is something which has puzzled many to discover. We would draw attention to the advertisement of the Ontario Business College, in another column, which contains the announcement of the opening of its Night School, The Night school has now been a regular institution of he College for five years, and has been carned on with the greatest success. Young men and boys, in the hours which they would therwise have devoted either to loafing on the streets or something worse, have by atading it been enabled to obtain a fair busiless education, including a practical knowedge of book-keeping. It is unnecessary to y anything further as to the merits of the stitution; the good work it has wrought in the past is sufficient to ensure it a large patonage from the youth of the city during the oming winter.

NIGHT SCHOOL.—We call the attention of our readers to the announcement in our advertising columns that Ontario Commercial College Night School will be resumed on Monday, November 4th, and continue four months. Hundreds of the young men of Belleville have, during the last ten years, taken advantage of its facilities, and we doubt not that during the present winter the classes will be well attended. Those whose early education was neglected will find the opportunity of improving, and those who desire to learn book-keeping will have every facility for doing so.

ONTARIO COMMERCIAL COLLEGE BELLEVILLE.

The above Institution which is now in the tenth year of its existance is an exhibitor of the finest display of penmanship hitherto shown here. The specimens exhibited are the same that took the first prize and diploma at the late Provincial Exhibition at Toronto.

The system of penmanship is the Canadian Beatty (S. G. Beattty one of the Principals of the College) which is that now authorized by the Minister of Education for use in the public schools of Ontario, and which is acquired by the students of the College. The great success of the works on Book-keeping. of which Mr. S. G. Beatty and Mr. J. W. Johnson are the authors, is worthy of note in connection with the College. The "Canadian Accountant" and "Johnson's Joint Stock Company Book-keeping" are recognized as national Canadian works. Ontario Commercial College stands at the head of the commercial colleges of Canada, and has in attendance students from nearly every province of the Dominion as well as from the United States. That it can impart the most thorough commercial education is proved by the great success throughout the country of the hundreds of young men it has trained. The College Journal is sent free on application. Send for it. Trews San 18 7

NIGHT SCHOOL.

ONTARIO COMMERCIAL COLLECE.

THE Evening Classes at Ontario Commercial College will be resumed on Monday, November 4th, and continue four months. The course will be most thorough in every branch of Commercial Education.

For fuller particulars, and Circular, please call at the College.

S. G. BEATTY & Co. October 15th, 1878.

NIGHT SCHOOL.—A good commercial night school is a great boon to the young men whose education in boyhood was neglected or to those who desire to study book-keeping, and certainly in no place is there a better than that which Ontario Commercial College has carried on each winter for the past ten years. Our readers will see by the advertisement in another column that the evening classes at the College will be resumed on the first Monday in November, and we most heartily commend them to the young men of the city who require the instruction that will be given.

er toroign aumors.

JOINT STOCK COMPANY BOOKKEEPING. By J. W. JOHNSON, of the Belleville Commercial Col-lege.

This is a useful manual of bookkeeping prepared by Mr. Johnson, of the Ontario Business College, Belleville, It contains a digest of the law affecting joint stock companies, the manner of forming them, and a complete elucidation, in a practical form, of joint stock company bookkeeping. We have read the book and can recommend it. Mul June 25/47

JOINT STOCK COMPANY BOOK KEEPING -We do not doubt that information as to the proper way to go about the formation of joint stock concerns would be of service to many, who are deterred from such enterprises through dread of the expense and trouble of preliminary details, and likewise for lack of knowledge how to set about the matter. Above is given the title of a work, a copy of which has been sent us, prepared for the use of Companies, Accountants, &c., by a gentleman who has had experience in connection with such organizations, Mr. J. W. Johnson, of Belleville. This book gives a comprehensive account of the manner in which joint stock companies' books ought to be kept, and examples, as well, of by-laws, minutes &c. A valuable feature is a digest of the Dominion and Ontario Acts respecting such companies. The author thinks that an ordinary book-keeper cannot manage the accounts of a joint stock company without special instruction, and states that he has often been called upon to audit company books which had been kept by a friend of the President, or the son of a stockholder. who had been appointed accountant, and he has found them to consist of memoranda often mixed and muddled. We are aware that book keeping sorely needs to be taught to many of our storekeepers, and we would not attempt to deny that many joint stock companies will be the better of this or some such book upon the subject. monday Lines Jane 14 1848

JUST PUBLISHED.

Joint Stock Company Book-Keeping By PROF. J. W. JOHNSON,

(of Ontario Business College, Bellevelle, Ont.)

Designed for the use of Accountants and Busines Colleges, by whom it will be found a most valuab

Price \$1.00, post-paid. Address

S. G. BEATTY & CO., Ontario Business College, Belleville, Ontario, Canada.

Joint Stock Company Book-keeping.

We have received a copy of Johnson's Joint Stock Company Book-keeping, published by S. G. Beatty & Co., proprietors of the Ontario Business College, Belleville, Ont. This is a practical work of eighty octavo pages, and is a concise and complete guide in the method of forming joint stock companies and for keeping the business records of the same. It will be found not only a valuable text-book by those teaching book-keeping, but an invaluable hand-book to persons having charge of the organization or keeping the accounts of joint stock companies. The work is advertised in another column.

JOINT STOCK COMPANIES.

We are in receipt of the new handbook of Joint Stock Company Book-keep. ing, lately published by Mr. J. W. Johnson, of the Belleville Ontario Commercial College. We cannot do better than reprint what has been said of the book by the Intelligencer, and endorse what our contemporary has added regarding the author:

June 4/4/8

JOINT STOCK COMPANY BOOKKEEPING, DE-SIGNED FOR THE USE OF ACCOUNTANTS AND BUSINESS COLLEGES, BY J. W. JOHNSON, OF ONTARIO BUSINESS COL-LEGE, BELLEVILLE. PUBLISHED BY THE

We have received a copy of this work from the author, who is one of the partners in the Commercial College, Belleville, the reputation of which is high all over the country Of the work the Belleville Intelligencer sa

-We referred last week to a work on " Joint Stock Company Book-keeping," issued by J. W. Johnson, of the Ontario Business College, Belleville. We have since then further examined the work, and are forcibly impressed with its excellent character. We consider it indispensible to any one who is called upon to do with the books of joint stock companies, and would strongly recommend it to the attention of practical accountants.

Literary.

BOOK-KEEPING .- Mr. J. W. Johnson, of Ontario Business College, Belleville, Ont., bas published a work on Joint Stock Company Book-keeping. It is very comprehensive, and to all persons connected with public enterprises will be invaluable. It contains a digest of the law affecting joint stock companies, the manner of forming them and a comprehensive explanation of joint stock company book-keeping in a practical form. The author evidently understands the various subjects he has treated, and he has made his elucidation of them so plain that "he who rnns may read."

completely finished and easy of access. The rooms unite every essential requisite as regards light and

on Commercial correspondence, with a great variety of Model Business Letters; short practical methods of computing interest, Percentage, Partial Payments, Av

Joint Stock Company Book-Keeping.

This is the title of a work just printed at the ONT RIO office for the author, J. W. Johnson, of Ontario Business College. It contains a digest of the law affecting Joint Stock Companies, the manner of forming them, and a complete elucidation, in a practical form, of Joint Stock Book-keeping, and is designed for accountants and Business Colleges. Johnson is well known as an accountant of much experience and superior ability. No other man in the country is better qualified for the task he has so successfully accomplished. He has, during many years' experience as a practical book-keeper, observed the necessity that exists for a work on Joint Stock Book-keeping, that will cmbrace both a well-defined and easily understood system of keeping Joint Stock Company Accounts. It was with the desire of supplying such a necessity that the work we refer to was prepared.

The first portion of the work is devoted to the Dominion and Ontario laws affecting Joint Stock Companies, and in preparing it the author acknowledges valuable assistance from John J. B. Flint, Esq., Barrister,

&c., of this city.

The remaining portion of the work illustrates completely and in every detail the whole system of properly recording the transactions, and arriving at the accurate results of the business of a Joint Stock Company. The method adopted has been matured by Mr. Johnson from his practical knowledge as an accountant in connection with some of the most important Joint Stock Companies in this country.

The following, which we take from the author's "Preface," is more appropriate in this connection than anything we could say ourselves:-"It is hardly necessary to point out how much the success of the business of an individual, a firm, or a company depends upon sound and accurate book-keeping, and yet the lessons taught by the failures confessedly brought about by The absence of it are in a great measure neglected. No man, or number of men, nshould attempt the conduct of a business without a knowledge of book-keeping themselves, or the employment of those who are rpossessed of it; and what is essential in this respect with individuals or firms is intensely necessary in connection with Doint Stock Companies, the affairs of which are usually of magnitude, and effect a wide circle.

We recommend Mr. Johnson's work to those interested, and feel assured that it will meet with the public favor its merits leserve. Know was 57%

JOINT STOCK COMPANY BOOK-KEEPING. Mr. J. W. Johnson, of the Ontario Business College, has just published a book under the above title. The first portion of the work is devoted to the Dominion and Ontario laws affecting Joint Stock Companies, (in which department he has had the valuable assistance of J. J. B. Flint, Esq., barrister) and the other portion of the work illustrates completely and in every detail the system of properly recording the transactions and arriving at the accurate results of the business of a Join-Stock Company by a method which the author has matured from practical knowledge as an accountant in connection with some of the most important Joint Stock Companies in this country. The Dominion Joint Stock Companies Act is given in full, together with the full text of a special Act of Incorporation under that law, whilst the method of incorporating under the Ontario Joint Stock Companies' Letter Patent Act is given in full, together with a reference to the special Acts of Incorporation obtained under the Ontario Legislature. This part of the book is therefore very full and complete. Then follows, Joint Stock Company Book-keeping, in which examples of keeping and making out the following books and forms are given, with accompanying brief and lucid instructions in the case of each, namely : By-laws, Minute Book, Stock List, Instalment Lists, Instalment Scrip, Stock Certificate, Transfer Book, Purser's Trip Statement, Journal, Cash Book, General Ledger, Stock Ledger, Trial Balance, Dividend Sheet, Profit and Loss Statement, and Asset and Liability Statement, appended to which are some profitable remarks on Auditing and Issuing of Stock. Mr. Johnson brings exceptionally good qualifications to his task, which appears to have been executed in a satisfactory manner. His ability in stating his facts in brief space and in a clear manner are all that could be desired. the reader being therefore relieved from the unpleasant duty of wading through a mass of unnecessary verbiage to arrive at the author's meaning, and his years of experience in several large houses and later as a successful teacher in the Ontario Business College render him eminently fitted to treat of the matters which form the subject of his work. The books contains 75 pages and we feel satisfied will fill a want long felt by business men, and it will no doubt meet with a large and rapid sale amongst them. The typography is, however, very inferior, it being a pity that a work of such value should be marred by poor printing and numerous typographical errors. Ingel

PUBLISHED THIS DAY, "foint Stock Company Bookkeeping,"

BY

J. W. JOHNSON,

ONTARIO BUSINESS COLLEGE,

BELLEVILLE, ONT.

It contains a complete digest of the law affecting Joint Stock Companies, the manner of forming them, and a complete clucidation, in a practical form, of JOHY STOCK COMPANY BOOKKEEPING Accountants and Managers, Directors, and Shareholders of Joint Stock Companies will find it most valuable.

Price \$1.00, Post-paid.

Address S. G. BEATTY & CO.,

Ontario Business College, Belleville, Ont. June 5th, 1878. Jan of Com

MIXED AND MUDDLED.

Mr. J. W. Johnson, of the Ontario Business College, of Belleville, has prepared a book, for the use of accountants and business colleges, entitled, " Joint-Stock Company 'Book keeping." This work gives a full and clear account, with illustrations, of the way in which joint stock companies' books are kept, and there are several pages devoted to the Dominion and Ontario laws affecting these companies. Mr. Johnson says that he has often been called upon to audit company books which had been kept by a friend of the president, or son of a stockholder, who had been appointed accountant, and has found them to consist of memoranda "Mixed and Muddled." An ordinary bookskeeper cannot, he says, manage the accounts of of a joint-stock company without special instructions, Witness

-We have received from J. W. Johnson, of the Ontario Business College, Belleville, a copy of a work issued by him, called "Joint Stock Company Bookkeeping." It contains a digest of the law affecting 'joint stock companies, the manner of forming them, and an elucidation of

the best form of keeping their books. It is designed for the use of accountants and business colleges, and will no doubt prove of great practical advantage to such. An advertisement of the work will be found in another column.

The following opinions of leading Commercial Journals and Practical Accountants speak for themselves:

(Montreal Journal of Commerce.)

THE CANADIAN ACCOUNTANT.—By S. G. Beatty, Belleville, Ont. There is scarcely anything in the business world that this volume does not fully explain. The specimen sets of municipal and other books, with directions to officers, is something entirely new, and well worth the consideration of those who are engaged in such work. The book should be of much value to wholesale and retail merchants and manufacturers; indeed it cannot be too strongly recommended to all engaged in commercial pursuits. A practical acquaintance with business details to the extent implied in Mr. Beatty's work is a rare faculty, and one which should be of much benefit to those who patronize the Business College conducted by him at Belleville.

(Toronto Monetary Times.)

THE CANADIAN ACCOUNTANT.—By S. G. Beatty, Belleville, Ont This a volume of 300 pages, the aim of which is to show the business man or the student how business should be done, how books should be kept, how banking accounts should the managed; and so far as we have been able to examine its contents, they are suggestive and valuable in this direction. A novel feature is a specimen set of municipal books with directions to officers having such duties how they should systematize the monetary affairs of townships or towns. To such officers, the book is well worth its price. Indeed it is a handy volume of reference to men in various lines of business.

(Daily Globe.)

"THE CANADIAN ACCOUNTANT."—By S. G. Beatty. This elaborate treatise on the conduct of business is both well arranged and exhaustive.

The first part is a course on Book-keeping, the second is a business course for advanced students: and the third a collection of Business Forms for general use. Business Correspondence, and Commercial Calculation; the whole making a manual suitable for either study or consultation.

(Boston Journal of Commerce.)

THE "CANADIAN ACCOUNTANT."—By S. G'Beatty, Principal of Ontario Business College-Belleville, Ont. Second edition; revised and enlarged, (Published at the College.)

This is a handsomely printed and well bound volume of three hundred octavo pages. It contains some sixteen sets in general Merchandising and Manufacturing business. Administrators' Books, Dealing with Banks, Steamboating and Municipal Accounts, besides a very complete treatise on Commercial Calculations, embracing abbreviated methods not found in common arithmetics. It gives considerable space also to Business Correspondence and Negotiable Paper. We have rarely met with better material for the student of accounts than this work furnishes. Its use among accountants and business men as a reference book cannot fail to be highly satisfactory.

(Montreal Daily Witness)

THE "CANADIAN ACCOUNTANT."-(Ontario Business College, Belleville, Ont.) is a volume of 300 pages, prepared by S. G. Beatty, the Principal of the College which publishes the book. It contains a practical system of bookkeeping, with a "complete elucidation of the science of accounts by the latest and most approved methods, business correspondence, mercantile forms, and other valuable information." It is designed for the use of business colleges, academies and high schools. Part I. contains a comprehensive course of book-keeping. Part II. is a business course for advanced pupils, including maunfacturing, settlement of estates, &c., with a complete set of municipal books prepared by Mr. J. W. Johnson, of Felleville. Part III. contains model business letters and short methods of computing interest, percentage, &c., which last will be found useful to others besides book-keepers. The whole volume is full of suggestive hints to those engaged in busine s, and will well repay careful study.

(Daily Intelli encer.)

THE "CANADIAN ACCOUNTANT."-Mr. S G. Beatty, Principal of the Ontario Business College, in this town, has published a very valuable work bearing the title above quoted. It is devoted to the science of accounts, giving a thoroughly practical system of book-keeping and besides a thorough elucidation of the subject ty the methods shown to be the best by modern experience, contains highly useful forms of business correspondence, mercantile forms, and much valuable information on cognate subjects. Included in the work is a valuable new feature, namely, a system of keeping the books of a municipality, devised by Mr. J. W. Johnson, of this town, who is a skilled accountant. The book is the most thorough and comprehensive ever issued in Canada, and those who know Mr. Beatty's qualifications for his task, which are of the highest order, would expect nothing less at his hands. As the work is worthy if large sale, we hope that it will be extensively circulated, and widely studied and made use of, as it deserves to be.

(Ottawa Citizen.)

THE "CANADIAN ACC UNTANT."—By S. G. Bearty. We consider that this work reflects great credit upon the author, and his knowledge of the wants of the public.

It is invaluable as a reference book to accountants, merchants, farmers and mechanics. It is skilfully divided into three parts, each mutually depending upon the other, leading by progressive steps to the final result.

The sets of book-keeping tegin with the simplest transactions, and synthetically unfold the science of accounts, while each in its turn presents some specialty of business, the purpose of which is distinctly characterized by some radical feature. We recommend it as a very valuable book, and believe it to be one that every business man should pos-

se: 8.

OF SPECIAL INTEREST TO TEACHERS. -We would draw special attention to an advertisement in an another column of the Ontario Business College, Belleville, regarding the formation of special classes for teachers during the coming vacation. There will be two courses: one in Book-keeping and Penmanship, and the other in the full range of subjects required for third, second, and first class certificates. The gentleman who is to conduct the latter course is Mr. W. E. Sprague, Head Master of the Model and Public Schools, Cobourg, and medallist of the Toronto Normal School. We have the utmost confidence in recommending those to whom the course mentioned would be beneficial to avail themselves of the opportunity afforded. Belleville is a beautiful and healthy city and a cheap place to live in ; and we know that the teaching will be of the highest order. Can Charitannal

COMMERCIAL COLLEGE PEN. - Having given a fair trial to the pens manufactured specially for the Ontario Commercial College, we can recommend them for the use of business men, and more especially to those who practice the Spencerian system, as their fineness and great elasticity enable the writer to form the hair strokes beautifully and also to make the heavy lines with equal facility. For sale at the College in gross and quarter gross boxes at the usual prices. Entelligences Feb 2:4/48



SPECIAL

In response to a widely expressed desire Special Classes for Teachers, beginning with and continuing through the SUM-MER VACATION, will be formed at

Ontario Business College, Belleville.

THERE WILL BE TWO COURSES: One in PENMANSHIP and BOOK-KEEPING, and the other in the Full Range of Subjects require for Third, Sec nd, and if desired, First Class Certifi-

Third, See Ind, and Western Cates.

The latter course will be conducted by Mr. W. E. Sprague, Head Master of the Model and Public Schools, Cobourg, who holds a first-class certificate, Grade "A" (Provincial medallist).

GREAT SUCCESS attended the special course for Teachers in the 77 vecation, and doubtless it will be exceeded this year, owing to the possession of greater

exceeded this year, owing to the possession of grants. FEES—The fees for the course in Penmanship and Book-Keeping will be \$2.00 per week, or \$9.00 for six weeks; and for the other course \$3.00 per week, or \$14.00 for six weeks.

BOARO in private families, where comfort and convenience will be enjoyed, will cost only \$2.50 per week.

A Circular containing tull and detailed information respecting the courses, etc., will be mailed free on application.

S G. BEATTY & CO., ONTARIO BUSINESS COLLEGE, Address. Belleville, Ont. ". Josep

THE RESULT.—As one good result of the the completion of the Intercolonial Railway, among many others, we may mention that there are now in attendance at the Ontario Commercial College students from all the Maritime Provinces. These gentlemen say it would have been impossible for them to enjoy the superior advantages of this institution but for the facilities offered by the Intercolonial, in rapid transit from one part of the Dominion to the other.

~vo alvt.

THE BEST PENS IN USE, - We have tried the "Outario Commercial College Double Elastic Steel Peu" and have no hesitation in pronouncing them the best in use, and altogether worthy of the high enconiums passed upon them. These pens are manufactured to order, for the College, by Joseph Gillott, of Birmingham, England, and are of superior workmanship and quality. In fineness, action and smoothness of execution they are unequalled by any other pen in the country. Enfario Febry

INTERPROVINCIAL .- The value of the Intercolonial Railway from a national point of view, and its great utility to the commercial interests of the Dominion are being proved daily. Locally we are beginning to reap its benefits. We noted a few days ago the fact that Messrs. Corby & Sons had opened a branch of their business in St. John, N. B., and we are now pleased to state that among the students attending the Ontario Commercial College in this city are young men from Nova Scotia and New Brunswick, attracted hither by the national reputation which the College has attained. These facts prove that Confederation is more than a name, and are gratifying to our patriotism, as well as productive of benefit to our enterprising city.

Intellegender Miace

(Kingston Whig.)

We have been favored with a perusal of the "Canadian Accountant," by S. G. Beatty, the should be on the desk of every accountant and talented Principal of the Belleville Business College. It is a second edition, revised, and enlarged, and has references to all branches of business and so simplifies matters as to S. G. BEATTY, Esq., Principal of Ontario Busimake it comprehensible where other works of this nature have been quite the reverse. We believe with the author, that the study and practice of book-keeping are now recognized not only as a science, but equally so as an art, and while the science remains permanent the art is almost as variable as the different methods of conducting business. A haphazard system of recording business transactions will not answer the requirements of men engaged in trade and commerce. There must be a recognized system, and this fact is universally acknowledged and acted upon that attention is being called to the necessity that exists for a more thorough and practical course of business training. The arrangement of the present work is such that the divisions of the subject are presented in a natural progressive order, and the student is led by easy transitions from simple business transactions to the most intricate exercises to be met with in business, and is able to trace the connecting links that make the whole science one harmonious system of definite and accurate business record. The book is divided into three parts, each distinct in its own special design, but so arranged that the student can trace the mutual dependence one upon the other, and follow the progressive steps that lead to the final results. A new feature-one introduced for the first time in a treatise of this kind-is a specimen set of Municipal Books, with full explanatory notes from the pen of Mr. J. W. Johnson, of Belleville, whom the author speaks of as "a S. G. BEATTY, Esq., Belleville, Ontario, Prinmost efficient and practical acc untant of many years' experience" This new feature is an important addition to so useful a book for, though well posted in ordinary book-keeping, we have seen too many cases where our accountants have been fearfully deficient in their knowledge of public busine s. On the whole Mr. Beatty and his assistants have produced a book without a rival, one that is of the utmost value, as tending to develop the business talent of the country. Prepared with care, it will surely meet with the success its merits de-

(Daily Ontario.)

* * It is a very valuable book and business man.

> Merchants Bank of Canada. Belleville, 5th March, 1877.

ness College, Belleville.

Dear Sir, -After an examination of your "Canadian Accountant," I cannot but express my astonishment at the vast amount of practical information the work contains. As a teacher of Book-keeping it has the merit of being easily understood, and at the same time most comprehensive. Almost every variety of Book-keeping, with the peculia ities of each, is so fully illustrated that no one of ordinary capacity need have the slightest difficulty in mastering the system which applies to his particular business. It is therefore not merely a work for the use of schools and colleges, but one of inestimable value to all engaged in business, and especially those of whom there are so many, who lack the advantage of training in a regular system of keeping accounts. One feature struck me as well considered and admirably in harmony with the practical character of the work, viz, -the article on "Dealing with Banks," in which the forms of transacting business are laid down service. so fully, and at the same time concisely and clearly, that nothing seems to be overlooked. The work cannot fail to be regarded as a great boon to students and business men, and for the purpose it is intended to serve, would be difficult to improve upon.

Yours truly, R. THOMSON. Manager.

Toronto, 5th March, 1877.

cipal Ontario Business College.

Dear Sir,-I have looked over your work on Book-keeping, "The Canadian Accountant" and am much pleased with the general appearance and outline. It contains a vast amount of valuable information, and is well suited to Educational Institution for Commercial training, or as a book of reference for those engaged in business. Students who master its details connot fail to become expert Book-Keepers and excellent business men. The "Municipal Set" is a new feature, and cannot

but prove acceptable and instructive, in a high degree, to those engaged in the conduct of Municipal affairs, whether as Aldermen, Councilmen, Merchants, or Accountants. Trusting it may have the circulation it mer-

I remain, dear sir, very truly yours, WM. R. ORR, City Auditor, T ronto. Treasurer's Office, Ottawa, 5th March, 1877.

S. G. BEATTY, Esq., Bellevile.

Sir,-I have to acknowledge receipt of a copy of "The Canadian Accountant." I have had great satisfaction in looking over it, and have much pleasure in recom-nending it to the Canadian public, as it gives a clear and concise statement of the correct mode of book keeping required in almost every kind of business transacted in this country, and is a valuable work to any person. but especially to those engaged in business or taking charge of books. A new feature in your work is a complete set of Municipal accounts. Although somewhat curtailed it gives a clear and thorough knowledge of the proper way in which Corporation a counts should be kept. The rules given for Lumbermen, Mechanics, and rarmers, are the best I have ever seen, and cannot fail to be of great

I am yours, &c., THOS. H. KERBY. Treasu: er, Ottawa.

County Treasurer's Office, Belleville, 5th March, 1877.

S. G. BEATTY, Esq , Principal Ontar. Business College.

My Dear Sir,-I have derived much pleasure from the perusal of your very comprensive work on Book keeping. The syst-m is very complete and is the roughly explained and exemplified by appropriate exercises. It is admirably adapted for a text-book in a School or Commercial College, and in that respect cannot fail to be considered as a boon both to teachers and pupils; while for self instruction, or as a book of reference in a Merchant's or Accountant's Office it cannot be surpassed The section of Municipal Accounts is a very valuable addition to the

Yours very truly, F. McANNANY, Treasurer County of Hastings.

Copies of advertisements.

COLLEGE. ONTARIO COMMERCIAL

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A PRACTICAL COMMON-SENSE SECTION FOR YOUNG sematically, and how to

SPECIAL ADVANTAGES OF THIS INSTITUTION.

Its course is more thorough and practical than that of any other Business College in the Dominion.

The Banking and Actual Business Departments are complete in every particular, and systematically conducted.

Board and other necessary expenses are fully one-third less than at any other place in which an Institution of this kind has been es-

A staff of SEVEN PRACTICAL instructors, who are experienced not only as Teachers and Accountants, but also as successful business

Over 300 students availed themselves of

these advantages during the past year. For "College Journal," containing full partleulars, specimens of penmanship, &c., ad-

BEATTY & WALLBRIDGE, Belleville, Ont.

Weekly Ontario Sept 1870.

ONTARIO

Commercial College,

and River Steamboat Office, St. Lawrence Folger & Bros., Untario Street, or at the Lake For Passage Tickets apply at the office of

o'clock. Also-one of the Steamers will leave for Moning (Monlay excepted) at HALF-PAST FIVE.

HALF-PAST FIVE

noon (Monday excepted) at Street, for Toronto and Hamilton, every afterleave the St. Lawrenge Wharf, foot of Johnson One of the Steamers of the above Line will

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" CORINTHIAN " Dunlop.
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Belleville, Ont.

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Hastingo Chronicle

O. C. C.



THE course in this Institution is pre-eminently practical. The subjects taught are just such as every Farmer, Mechanic, Merchant and Professional man requires in his daily business.

BRANCHES.



Book Keeping (Single and Double Entry,) Spencerian Penmanship, Arithmetic, Commercial Correspondence, Banking, Telegraphing, Steamboating, Business Paper, and all

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This College has during the past four years educated over six hundred young men who are now filling lucrative positions as Acountants, Telegraph Operators, &c.

For full particulars address

S. G. BEATTY & CO. Belleville, Ont.

The Canadian Accountant.

This Institution has grown within the past five years from a small beginning! to be the leading Business College of our country.

It was inaugurated in the fall of 1868 by Messrs, S. G. Beatty and Geo. Wallbridge.

At that time but little progress had been made in the department of business edu cation in Central Canada, and but few understood or appreciated its value. When the originators proposed opening such a College, sage people shook their heads, and their old experienced friends went to them and endeavoured to point out the absurdity of the idea of Belleville supporting such a College but the propietors were so strongly imbued with the necessity of a more practical education for all classes that they fore saw success, and determined to make it not only of local but of national importance. They commenced with only seven students, but before the end of the year over 200 had availed themselves of the advantages offered. These young men went out into the world as living advertisements for the College.

Their neat and easy style of penmanship, rapidity of calculation and thorough knowledge of accounts procured them lucrative positions, and the manner in which they performed their work showed that they had received the right kind of training. Business men began to look for assistants recommended from this College, and it soon become generally known that no time was wasted in this Institution on subjects that were not immediately available, but that the mind was directed to the practical and useful rather than the showy and cumbersome.

In the summer of 1871 Mr. Beatty purchased Mr. Wallbridge's interest and procuring the assistance of Mr. W. B. Robinson and other able instructors revised the entire course.

The Institution continued to grow in public favor, receiving patrons from all parts of Canada, and some from the United States, until it increased beyond the capacity of the rooms first secured and the proprietor was necessitated to get more spacious apartments. The College now occupies an entire flat of McAnnany's new building. The rooms were specially fitted up for this purpose and are conveniently arranged to facilitate classification, being spacious and cheerful, well ventilated and lighted by seventeen windows, completely finished and easy of access. The rooms unite every essential requisite as regards light and

(From the Daily Intelligencer.)

This is the title of a handsomely bound volume of 264 pages, just published. Its author is Mr. S. G. Beatty, Principal of Ontario Commercial College, Belleville, and the work reflects the highest credit upon that gentleman's talent, industry and ability, and will rank him among Canada's eleverest Commercial School authors. The "Canadian Accountant" is designed for use in Ontario Commercial College and adapted to Public and High Schools. It will be of great value as a reference book, to accountants, merchants, farmers, mechanics and others.

The work contains 264 pages, is beautifully bound in cloth and is divided into three distinct parts each deveted to a special feature, and replete with familiar examples, questions, &c., to simplify and facilitate the progress of the learner.

It is the only work published that contains a complete course of business training, and will answer an excellent purpose, and supply a long felt need, if introduced as a text book in our High Schools. The simple and progressive manner in which each successive step is taken, would immediately attract the attention of the pupil, and excite an interest in the subject.

Part 1. contains a complete and comprehensive course of Book-keeping, by Single and Double Entry, illustrated with model sets and sufficient examples to make it a self-instructor.

The sets begin with the simplest transactions that could occur in business, and while serving as a synthetical unfolding of the science of accounts, are intended, each in its turn, to present some speciality of business, and some radical feature, which distinctly characterizes its purpose. The general order of arrangement is admirable.

Each set is complete within itself, and special in its purpose and teaching. Its characteristics are briefly announced at the start, and as its results only, with more or less detail, are given at its close, the student is obliged to accomplish the work in order to arrive at the proper result, and is thereby rescued from the too common error of copying without understanding.

Part 2, contains a business course for advanced pupils, comprehending the most practical forms of keeping accounts according to the methods adopted by the best business houses; including Wholesale and Retail Merchandising, Manufacturing, Settlement of Estates, Time and Wages Register, Pay Roll, Cheese Factory Milk Book, &c., &c.

Part 3. contains the Forms of Business Paper in general use, and the principal laws which govern them. Amongst these forms are Bills of Exchange, Notes, Receipts, Draits, Orders, Checks, Due Bills, Leases, Bonds Mortgages, Assignments, Protests, Manifests, Bills of Lading, Statements, Invoices, Account Sales, Deeds, Agreements, Wills, &c.

This part also contains full instructions on Commercial correspondence, with a great variety of Model Business Letters; short practical methods of computing interest, Percentage, Partial Payments, Average

Copies of advertisements.

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A PRACTICAL COMMON-SENSE SIGN flow FOR YOUNG semantically, and how to

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Actual Business, Banking and other Departments, complete. The course of sludy is more thorough and practical that that of any other Commercial College in the Dominion, and embraces the following branches:—Book-Keeping, Single and Donble Burty, Spencerian Penmanship, Commercial Arithmetic, Phonography, Mcchanical and Architectural Drawing, &c., &c.

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The Canadian Accountant,

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The method adopted in this College of instructing pupils in the principle of buying and selling merchandize, making out all kinds of business paper, handling representative cash, notes, checks and drafts &c., and keeping a strict account of the same according to the most approved system of book-keeping, is just what every young man requires, no matter whether he intends being a merchaut, farmer or mechanic, and we would recommend all those who have the time and means to take course at this College.

valuable rules for Lumbermen, Mechanics and Farmers, illustrated with numerous examples.

The following rules, which are not found in our school arithmetics, see fully treated, viz.: Measurement of Lumber, Logs Reduced to Board Measure, Finding the Cubical Contents of Square Timber, Round Timber, Estimating Carpenter's Work, Tiling or Slating, Plasterer's Work, Painter's Work, Stone Mason's Work, Painter's Work, Estimating Hay by the Load, Gunging, Measuring Wood, Land, &c.

It is a very valuable book, and should be in the hands of every business man.

it a self-instructor.

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SCEOLARS College

when two from the same family, or three from the same family, or three from the same locality, will enter together before

NOVEMBER 15TH.

FOR PARTICULARS, ADDRESS

TENNANT & MCLAGHIAN:

13-8m

great variety of Model Business Letters; short practical methods of computing intercest, Percentage, Partial Payments, Average How to Spend the Winter Evenings both Profitably and Pleasantly!

EVENING CLASSES

will commence at

ONTARIO COMMERCIAL COLLEGE,

Thursday Evening, November 1st,
To continue Four Months Only.

COMMERCIAL DEPARTMENT.

S. G. BEATTY and GEO. WALLBRIDGE,

Teachers.

Tuition in Book-keeping, Single and Double Entry, General Mercantile Business, Spencerian Penmanship, Commercial Arithmetic, &c., &c., Tuesday, Thursday, and Friday Evenings.

Terms for Winter Course, \$8.

MECHANICAL DEPARTMENT.

Prof. J. T. BELL, (of Albert College,) Teacher.

Full instructions in Mechanical and Architectural Drawing, Constructive Geometry,&c. Monday and Wednesday Evenings.

Terms for the Winter Course, \$5.

PHONOGRAPHY. WM. CROWTHER, Teacher.

Class and Individual Instruction. Terms for Winter Course, \$5.

Those who desire to attend will piease observe that it will be greatly to their advantage to commence on the opening night, as no reduction will be made to those commencing afterwards.

To FORMER STUDENTS.—Those who attended the Evening Classes last winter, upon completing the course and passing required examinations, will be entitled to the Diploma of the College.

For any further information respecting our Evening Classes, or the College, apply to BEATTY & WALLBRIDGE,

Belleville, Oct. 24, 1870. Principals.

COMMERCIAL COLLEGE.

The Business School of Canada,

BELLEVILLE, ONT.

A THOROUGH and practical Institution for business training, characteristic of the age, where young men and boys can procure an education suited to the wants of the times.

An extensive and improved course of study, under the supervision of SEVEN competent and experienced teachers.

IMPORTANT

to those who can devote a few months to study; to parents who have Sons to educate; to those desirons of changing their present occupation for something more lucrative, or to qualify themselves to conduct their own business systematically.

THE SUBJECTS TAUGHT

are just such as every Farmer, Merchant, Mechanic and Professional Man require, and embrace the following:

Book keeping by Single and Double Entry.
Spencerian Penmanship, Correspondence, Telegraphing, Railroading, Steamboating, Phonography Business Paper of every description, Mechanical and Architectural Drawing, Intellectual and Practical Arithmetic, Practical Grammar, &c.

Our patronage is much greater, and our terms less than any other Business College in Canada. The united admission of hundreds of our Graduates now filling lucrative positions as Accountants and Telegraph Operators, are the guarantees of competency and success we offer.

Specimens of Penmanship and College Journal sent free of charge on application to S. G. BEATTY & Co., Belleville, Ont.

Brighton Ensign

ONTARIO COMMERCIAL COLLEGE. This popular institution, which is located in Belleville, is one of the largest of its kind in Ontario, and the work done is second to none. The managers and Teachers ull understand their business, and the consequence is, this is becoming the favorite Business Training School in the Province. Papils attend from every section, and most satisfactory progress is being attained. The fees of Tuition are reasonable, and board may be obtained cheaper there than at any point where the other Colleges are situated, The College stands high in the public estimation, and it deservedly does so. We will give all the information possible to any wishing to enter, and also supply them with the necessary scrip for tuition. We call attention to an article in another column from the Ontario Chronicle, Belleville, which speaks fully of the importance of this institution.

Ontario Commercial College.

The above institution, located at Belleeville, Ont., has grown within a ley years, from a small beginning to be the leading Business School in Canada.

A number of young men from Gananoque and vicinity, have availed themselves of the advantages offered by this College, and the easy style of penmanship, thorough and practical knowledge of accounts, together with other valuable knowledge acquired in their course of training, speak volumes in favor of the Institution.

In consequence of the patronage received from all parts of this country and the U. States, during the past winter, the proprietors were necessitated to move into more spacious apartments, and now with an extensive hall, airy and commodious rooms, an improved and practical course of study and a large staff of able teachers, they announce better inducements than ever before.

The course of instruction is of a very practical nature and just such as every man requires, no matter what his calling may be. Although the Institution has been but five years established, it boasts of 1500 graduates now in good positions as Accountants, Clerks, Telegraph Operators, or in business for themselves.

We would advise our young men who desire a business education to attend this College.

18

A volume just published, neatly bound and well printed bearing the above name has been laid on our table. Its author Mr. S. G. Beatty, Principal of the Ontario Commercial College, at Belleville, a gentleman well-known already in Commercial circles in Ontario, as an educator and author, deserves great praise for the care and skill he has exercised in preparing this work for the people, and its appearance and value to everyone bear testimony to the talent and industry of Mr. Beatty, which is everywhere apparent in the Book. It was originally intended by the author for use more particularly in the flourishing College over which he presides but it is well adapted for use in our Public and High Schools and Colleges, while to the general public in every business it is simply invaluable.

The book contains 284 pages, and is printed and bound, clearly and reatly in the best style of the "Ontario Publishing Company," of Belleville. It is divided into three parts each complete in itself, with examples of every rule laid down, a thing too often neglected in school text books. The whole course of business training that is usually obtained at the numerous Commercial Colleges of the Country is taken up and treated systematically and according to the best authors of the day. It is plainly written and easily understood, so that a man of limited education may readily grasp and easily retain the ideas it conveys. It is adapted equally for junior and more advanced students in schools, and for mechanics, farmers and merchants, each one finding in it something he did not know before, and something that men in every occupation should know. We would be glad to see the book used in our College, for we feel convinced it would soon take the place of the American text books now in use, not only in the regard of the students, but in that of the teachers. We cheerfully recommend the work to our readers, confident that Canadian Enterprise will be fostered, and Canadian authors encouraged in everything pertaining to the good of the country and the advancement of its people.

The Belleville Intellengencer, of the 15th inst., says:—"The kindly feeling which exists between the Principals and the students in the Ontario Commercial College, was very pleasantly shown yesterday afternoon, when an address expressive of the students' appreciation of the advantages of the course of instruction and of their personal esteem for the Principals, was presented to those gentlemen."

Messrs. W. B. Robinson and J. W. Johnson, the Principals of the Ontario Commercial College at Belleville, were recently the recipients of an address from the students of the College, expressive of the great satisfaction which they experienced in the unwearied exertions made by the Principals and the staff of the College to impart a sound business education, and of the high personal esteem in which they were held by the students. Messrs. Robinson and Johnson made suitable responses and were heartily applauded. It is gratifying to notice such marks of the kindly feeling which exists between teachers and the taught, and speaks very highly of the success of the College. We also notice that the students have formed themselves into a literary and debating society, and meet every Friday at 4 o'clock p.m.

The Teachers of the Ontario Commercial College, Belleville, were on the 14th inst., presented by their pupils with an address, expressing great satisfaction with the Teachers and the instructions imparted. The principals, Messrs, Robinson and Johnson, replied in kindly thankful terms, Immediately after a literary and debating society was organized. Such amenities augur well for the future of this worthy institution.

Trenton Cours Fel 28 78

Thursday afternoon the students attending this College presented an address to the Principals, acknowledging the benefits conferred by the College on young men receiving a business education therein and their appreciation of the system of teaching. The Principals acknowledged the compliment. A Debating Society has been formed in connection with the College, which is in a flourishing condition, and which has attained to a high standing as a training school for young men about to enter upon business pursuits.

also weekly July

Belleville Commercial College.

The heads of this excellent institution have been presented with a flattering testimonial at the hands of their pupils.

They well deserve it. Using First

Messrs. W. B. Robinson and J. W. Johnson, the Principals of the Ontario Commercial College at Belleville, were recently the recipients of an address from the students of the College, expressive of the great satisfaction which they experienced in the unwearied exertions made by the Principals and the staff of the College to impart a sound business education, and of the high personal esteem in which they were held by the students. Messrs. Robinson and Johnson made suitable responses and were heartily applauded. It is gratifying to notice such marks of the kindly feeling which exists between teachers and the taught, and speaks very highly of the success of the College. We also notice that the students have formed themselves into a literary and debating society, and meet every Friday at 4 o'clock p.m.

Toronto Mail Feb 220 78

Also Werkleitail

The kindly feeling which exists between the principals (Messrs. J. W. Johnson and W. B. Robinson) and the students' in the Ontario Commercial College, Belleville, Ont., was very pleasantly shown on the afternoon of Thursday, the 15th inst, when an address expressive of the students appreciation of the advantages of the course of instruction and of their personal esteem for the principals, was presented to those gentlemen. The students of the students appreciation of the students of the stu

Ontario Commercial College. We no principals of the Institution, on the 14th great satisfaction at the instructions received in the past, and which they are still receiving, and at the untiring efforts which they (the teachers) are making to make the pupils thoroughly acquainted with all the education. At the meeting at which the was presented we notice that our Messrs. Robinson and Johnston, made a Immediately afterwards, it was decided to organize a literary and debating soctiety in the college, Mr. Fred Smith being elected President. We are pleased to notice this kindly feeling on the part of the pupils intricate runnifications of a sound busines very kindly worded reply to the address. as it is unmistakable evidence of the high appreciation in which the system of teaching at this Conimercial School is held by instant, an address expressive of young townsman Mr. Fred. H. sided on the occasion. towards the address

The following papers

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Ontario Commercial College,

The kindly feeling which exists between the Principals and the students in the Ontario Commercial College was very pleasantly shown yesterday afternoon, when an address expressive of the students appreciation of the advantages of the course of instruction and of their personal esteem for the Principals, was presented to those gentlemen.

The school closed at 3 p. m., when it was moved, and seconded, that Mr. Fred H. Smith, of Cobourg, do take the chair, which he did amid cheers, and after making a few very appropriate remarks called upon Mr. A. B. Gilbert, who read the following address:

To Messrs, W. B. Robinson, and J. W. Johnson, Principals Ontario Commercial College:

DEAR SIRS,—We the students of Ontario Commercial College beg to express to you our deep sense of satisfaction with, and appreciation of the instructions which we have been in the past and are still receiving from yourselves personally, and for those associated with you, on the staff of teachers of your far-famed institution. We desire to express our gratitude for the untiring efforts which you have been and are still making to acquaint us thoroughly, with all the intricate ramifications of Business Education. We further wish to express our conviction that the course through which students are conducted at your College, affords a complete elucidation of the principles of book-keeping and the whole science of ac-counts. But while thus endeavoring to give utterance to our appreciation of your unthose habits, and in those subjects which shall be of inestimable value to us in afterselves personally in the highest esteem, and that we feel we have in you true friends. Praying that the great giver of good may abundantly bless you in all the relations of life, we are the students of Ontario Commercial College.

Signed on behalf of all the students.

ALEX. FORIN, Jos. SUTTON, O. E. EARL, THOS. GREEN, M. McCORMOCK.

Messrs. Robinson and Johnson ably responded, and were heartily applauded.

Immediately after, it was decided upon to organize a Literary and Debating Society, in the College, Mr. Fred H. Smith, of Cobourg, being elected President, and A. B. Gilbert Secretary. A committee of six students was also appointed, viz. J. A. Webster, M. McCrmock, J. Sutton, H. Harris, R. Spoor, and O. E. Earl. On motion it was decided to have a regular weekly meeting, to be held at the College on Friday of each week, at 4 p.m. The meeting then adjourned amid cheers for the Queen, the Principals, and the chairman.

Inlettigeness Feb 15th 1878

ONTARIO COMMERCIAL COLLEGE.

PRESENTATION OF AN ADDRESS TO THE PRIN-CIPALS.

There was a closing performance in connection with Ontario Commercial College yester-day afternoon that was not down on the programme. School was closed at 3 o'clock p.m.,

It was moved and seconded that Mr. Fred. H. Smith, Cobonry, take the chair. He took it amid cheers, and after making a few appropriate remarks, called on Mr. A. B. Gilbert to read the following address:

TO MESSES, W. B. ROBINSON AND J. W. JOHNSON, PINCIPALS OF ONTARIO COM-MERCIAL COLLEGE.

Dear Sirs:-We, the students of Ontario Commercial College, beg to express to you our deep sense of satisfaction with, and apprec iation of the instructions which we have been in the past and are still receiving from yourselves personally and from those associated with you on the staff of teachers of your far famed institution. We desire to express our gratitude for the untiring efforts which you have been and are still making to acquaint us thoroughly with all the intricate ramifications of business education. We further wish to express our conviction that the course through which students are conducted at your college affords a complete elucidation of the principles of book keeping, and the whole science of accounts. But whilst thus endeavoring to give utterance to our appreciation of your unceasing labor in training and educating us to those habits and in those subjects which shall be of inestimable value to us in after life, permit us to say that we hold yourselves personally in the highest esteem and that we have in you, true friends. Praying that the Great Giver of all good may abundantly bless you in all the relations of life, we are the students of Ontario Commercial College.

Signed in behalf of all the students.

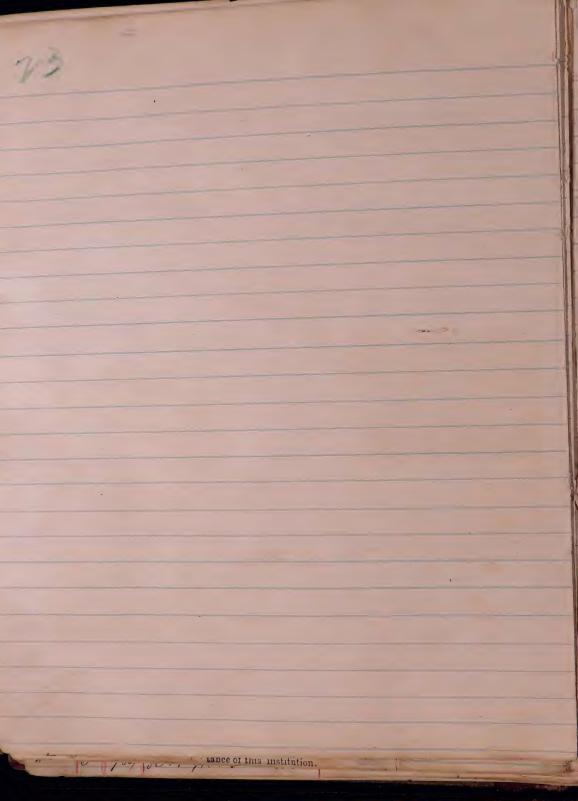
Alex, Forin,
Jas. Lutton,
O. E. Earl,
Thos. Green,
M. Maccormich.

After which Messrs. Robinson and Johnson ably responded and were heartly applauded.

Immediately after, it was decided upon to organize a literary and debating society in the college. Mr. Fred H. Smith, was elected President, and Mr. A. B. Gilbert, Sec. A committee composed jof six students was also appointed viz:—J. A. Webster, O. E. Earl, M. Maccormich, J. Lutton, R. Speer, and J. J. Harris.

t being decided upon to have a regular weekly meeting on Friday at 4 p. m. the meeting adjourned amid cheers for the Queen, Principals and Chairman.

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ONTARIO COMMERCIAL COLLEGE JOURNAL.

—A copy of this publication has been placed upon our table. It is a very well arranged paper of eight pages, get up by the principals Messrs. Beatty & Wallbridge, to advance the interests of the Institution, and is sent free to any address. In addition to a large amount of information respecting the working of the College, it contains a number of well executed cuts, showing correct and incorrect positions in writing, some good reading matter, and a very fine picture of the College Building. This College is rapidly extending its influence, and has a promising future before it.

Daily Intelligences Oct 5th 1870

A BEAUTIFUL SPECIMEN OF ART:-In one of the windows of Mr. Harrison's book store may be seen a copy of the very handsome Diploma of the Ontario Commercial College. It was designed and gotten up expressly for the College by Messrs. Burland, Lafricain & Co., engravers, Montreal, and is indeed a beautiful specimen of art. The work is done upon parchment and embraces both engraving and lithography, the text and script lettering being of the former and the very fine vignette in the centre of the latter art. We have had occasion before to notice the great success attending the efforts of the principals in establishing a first-class business college in Belleville, and are again pleased to note their continued prosperity. The fact of their going to the expense of having such fine Diplomas for their graduates is another evidence of their determination to stand at the head of their profession.—Intelligencer.

march 1870.

THE COMMERCIAL COLLEGE.—The remarkable specimens of artistic penmanship and pen sketching shewn by Mr. Beatty, of the Belleville Commercial College, at the Central Fair, were the same as those which won the first prizes at Ottawa, in the Provincial Exhibition. The College will gain a still higher name on their account, as they have been chosen for the Canadian Department of the Centennial Show. The College is of long standing credit, and Mr. Beatty is as capable in other branches as in Penmanship.

Ontario Commercial College Journal is a very neatly got up Advertising Sheet, chiefly designed to further the interests of the Messrs. Beatty and Wallbridge's Commercial College. It contains some good electrotype plates, a few choice selections, and the names and business notices of many of our most prominent merchants. It is distributed gratis.

Daily Ontario

See what the Belleville "Daily Intelligencer" says, Nov. 22nd, 1869, one week after our opening:

ONTARIO COMMERCIAL COLLEGE. - It is with pleasure we record the opening of the above Institution. Although but one week has passed since the opening day, Sixty students have entered, a fact which shows the necessity for such a school in our midst, and the appreciation of the enterprise of the men in whose charge it is. Visiting the College and rooms on Friday last we were surprised as well as pleased to see such a number of middle aged and young men working away at writing, book-keeping, telegraphing and the other studies of the College, with an energy and eagerness that augured well for their success. The teachers were most assiduous in their attentions. passing from one student to another, giving individual instruction and directing them

The rooms are commodious, warm, well lighted and fitted up with comfortable desks, tables and chairs; in fact everything confucive to the comfort of the student and the proper working of the school has been attended to. It should be visited to be appreciated.

(From the Hastings Chronicle.)

ONTARIO COMMERCIAL COLLEGE. - The establishment of this business school in our town is supplying a want that has long been felt. Heretofore, our people who wished to give their sons an education for business life, were required to send them away from home, at a great expense. Now we have a Commercial College in our midst, possessing advantages equal to any in the Dominion; a fact which, to judge from the long list of students who have already entered, is becoming not only known, but appreciated. The principals are the right men in the right place. Mr. Beatty's long successful experience as a teacher, and Mr. Wallbridge's as a book-keeper in Boston and other places, peculiarly fit them for the posi-tion they hold. The other teachers in the different departments are also thoroughly qualified, being men of practical experience and of well known ability.

Dec 1869.

Belleville, Aug. 26th, 1870.

Messrs. Beatty & Wallbridge.

GENTLEMEN,-Since graduating at your College I have had sole charge of the books of this large manufactory, and find no trouble whatever in performing the duties required of me; this, I attribute to the instructions received during three months attendance at your Institution.

Accept my earnest thanks for procuring me the situation, and for your attention while under your instructions.

Your obedient servant,

R. P. NAYLOR, Book Keeper at Victoria Foundry.

Belleville, Aug. 22nd, 1870. Messrs. Beatty & Wallbridge, Ontario Commercial College.

GENTLEMEN, -The instructions I received from you procured me the situation I now fill as book-keeper, in this extensive establishment. I have given satisfaction to my

employers, and find no difficulty whatever in performing my duties as an accountant. Yours very truly,

A. L. GEEN, Book-Reeper at J. C. Holden's Wholesale and Retail Drug Store.

> Dunkin Act. He made a strong appeal to the Government to place this Act before the Supreme Court in order to get its opinion as to the constitutionality of it. was evident that the Government, after several years of agitation, had not a line of its bill ready at the beginning of this session, and had to prepare it in a greater

Boston, Mass., Aug. 15, 1869. Mr. Geo. Wallbridge has been in our employ and given entire satisfaction. He is a superior penman, and his qualifications as a corresponding clerk and book-keeper we found of the most satisfactory and unexceptionable character. We have great pleasure in recommending him to the business community.

nunity. (Signed)
MITCHELL, GREEN & STEVENS. Importers and Wholesale Dealers in Dry

Belleville, September 2nd, 1870. To whom it may concern.

This is to certify that Mr. S. G. Beatty has been in my employ and had full charge of my books. He is rapid and correct in his calculations, an excellent penman, and qualified in every respect to perform the duties of an accountant. I have no hesitancy in recommending him to the public. W. H. WALLBRIDGE,

Proprietor, Victoria Foundry.

Messrs. Beatty & Wallbridge, Commercial College.

DEAR SIRS,-I have much pleasure in acknowledging the great progress made by my son while under your tuition, for four months, during last winter. His advancement in writing, arithmetic, book-keeping, &c., was remarkably good and speaks vol-umes for the system you have adopted in instructing those under your care. I consider the establishment of your College of the greatest benefit to the country. With many thanks for your attention to my son, I am your most obedient servant,

J. A. PONTÓN. Belleville, Aug. 23rd, 1870.

Having enjoyed frequent opportunities of examining specimens of the penmanship of Mr. S. G. Beatty, and of Mr. Geo. Wall-bridge, and also of observing the progress made by pupils under their instruction, it affords me much pleasure to testify to their eminent qualifications to teach this and the other branches of a sound commercial education.

SEPTIMUS JONES, M.A., Rector of Christ's Church and Local Superintendent of Education, Belleville.

DAILY INTELLIGENCE OFFICE. Mr. Wallbridge's long connection with Commercial Colleges, and Mr. Beatty's experience as a teacher, eminently qualify them for the duties of successfully conducting a Commercial College, and I have every confidence in their ability to impart a thorough knowledge of all branches usually taught in such schools.

Editor and Proprietor Intelligencer, Belleville. M. BOWELL.

CROWN OFFICE, BELLEVILLE.

Messrs. Wallbridge & Beatty,

My DEAR SIRS, -I have great pleasure in recommending you to the public, and am glad you meet with that success your undertaking deserves.

As I can speak from a personal know ledge of your system, I feel certain all will be pleased and satisfied who give you a trial. I am, sirs, yours truly, A. G. NORTHRUP.

Messrs. Beatty & Wallbridge,

DEAR SIRS, -We are pleased to hear of the success of your Commercial Institution in

We have a book-keeper in our employ who received his instructions from you, and the manner in which he has discharged his duties the past two years, has given us the greatest satisfaction as well as having

greatest satisfaction as well as having reflected great credit upon his teachers.

We shall at all times have great pleasure in recommending your institution to all who desire to qualify themselves for the duties of actual business life.

Yours very truly, J. C. HOLDEN & CO.

REFERENCES.

HON. BILLA FLINT, Senator. " ROBERT READ, M. P. M. BOWELL, Esq., M.P. JAMES BROWN, Esq., M.P. HENRY CORBY, Esq., M.P.P. REV. SEPTIMUS JONES, M.A., Local Superintendent of Education.

MESSRS. J. C. HOLDEN & Co., Druggists. HENRY CORBY & SON, Millers, &c. A. G. NORTHRUP, Esq.,

And any of our principal townsmen or Graduates.

ONTARIO COMMERCIAL COLLEGE .- We would call particular attention to our readers to the Advertisement of the Commercial College at Belleville, the course of study comprises the following branches, Bookeeping, Penmanship, Banking, Telegraphing, &c. Superior inducements are offered to young men especially those who are aboute to engage in a mercantile business, and the locality of the college cannot be surpassed; for the wealthy farmers sons of the County of Hastings are alone sufficient to fill the college of Messrs, Beatty and Wallbridge.

requisite time during the day, will be pleased to learn that the eyening classes at the Ontario Commercial College will be resumed offered are such as should command the attention of all young men whose desire is to acquire a thorough business education, as on Tuesday evening, November 1st, and con-tinue for four months. The advantages thus education, for the acquirement of which they cannot spare the the course of instruction is thorough, and the eachers are gentlemen whose ability in their thorough commercial

rms are such as to place it within the power Ill particulars will be found in our well departments columns. Belleville now claims to have the most thorough and practical Commercial College in the

Toronto Tiligrapor & montreal Gagello,

COMMERCIAL COLLEGE.-Two or three weeks ago we published the first notice of a new Commercial College opened by Messrs. Beatty and Wallbridge, of Belleville, and have from week to week neglected to call attention to it, as we intended to do, for we have had the pleasure of being assured that the College is one of the best of its kind in the country. Not only are the Principals graduates of Commercial Colleges, but one of them at least has had the additional advantage of being of the staff of teachers in one of Bryan and Strattons, chain of Colleges, where the routine of practical education was reduced to a science. At our very doors, and possessing these advantages, it bechme's a duty as well as a pleasure to call attention to the fact that young men may now obtain business education qualifying them for any of the duties of life at very moderate outlay.

Napanee Express Dec 1869.

The Belleville Com-mercial College have also some specimens which are calculated to give one a high idea of the "power of the pen" in another than its usual application of the phrasa.

Globe Monday Oct. 2/16.

Ontario Commercial College.

A though this Institution is but entering upon the third year of its existence, it is becoming the most popular Business College in the Province.

The are a present over one hundred names on the roll, and students are coming

in rapidly from ar and near.

The increasing popularity of this College is owing, not only to the central position of Belleville, and the cheap rates of board and other expenses attending a student while here, but also to the thoroughness of the course of training and consequent proficiency that every student must go through and arrive at, before completing the course, and winning his diploms.

Our people are becoming enlightened on the subject of practical education, and young men are substituting practical knowledge for smattering of Latin and Greek that some parents deem necessary to complete the education of their sons.

Young men who are going into the workshop of the mechanic, the counting-room of
the merchant, or to conduct the affairs of a
tarm, have neither time nor money to spend
on those subjects which are not subservient
in the particular business they intend to
follow. To such, a business education will be
best and most profitable. What practical
use has the farmer, the mechanic, the merchant or the manufacturer, for a knowledge
of the classics. His insbillity to illustrate his
meaning at any time by a quotation from
Horace or Nirgib, however elegant it may be,
will never subject him to one fota of a loss.

Every young man in this enlightened age, no matter what his future occupation may be, requires an education that will enable him to transact his business systematically.

As the season of the year is now at hand when young men who have been employed during the summer will commence attending some school for the winter months, we would ask them to consider the propriety of attending this College. Many of its graduates are filling lucrative positions as accountants, and the terms in which they speak of the College is highly commendable.

Intelliqueer Dec 1491871

ONTARIO COMMERCIAL COLLEGE. Young men who desire to obtain an education that will fit them for transacting business systematically, should seek instruction in an institution that makes a speciality of business training. The above Business College is practically a school of this kind, and is deservedly meeting with It has during the great success. past few years educated hundreds of young men, from the store, the work, shop and the farm, who are now filling important and lucrative positions as accountants and telegraph operators, in various parts of this country and the United States, and the terms in which they speak of the thoroughness of the instruction, and the short time required to complete the course, shows that no time is there wasted on studies that are not actually required to qualify a person to do business.

The subjects taught in this College are just such as every farmer, mechanic, merchant and professional man requires in the transacting of his daily business, and a knowledge of them not only gives a person confidence in his business ability but often saves him the price of tuition in a single transaction. Such a knowledge as this Institution imparts is a better legacy for a son. than houses, farms or gold, for these things may take wings and fly away; but a practical education will endure while life and reason exist. We are pleased to inform our patrons of the continued success of this College. Students are now coming in rapidly not only from different parts of the P.ovince but also from the lower Province, and everything promises fair for a larger attendance during the coming Winter than ever before. robance Exprese

Cornwall Gazette July 21st 1894

ONTARIO COMMERCIAL COLLEGE—We call the attention of our patrons to the advertisement in another column, of the above Institution, located at Belleville, Ont.

This College has grown within the past six years, from a small beginning, to be the leading Business School in Canada.

The subjects taught are just such as every man requires, no matter what his calling in life may be, and the Institution is under the supervision of a large staff of able and experienced teachers, so that those in attendance receive all necessary attention from competent and practical instructors.

The advantages this College has over those located in larger cities are, that board and other expenses attending students are fully one third less, those attending are exempt from many of the evil influences that beset them in large places, the attendance is consequently much larger and a better staff of teach-

ers employed.

During the past winter the proprietors were necessitated to move into spacious apartments, in consequence of the extensive patronage received from all parts of this country and the United States, and now with an extensive hall, airy and commodious rooms, an improved and practical course of training and a large staff of able teachers, they announce better inducements than ever before. The Institution now boasts of over 1500 graduates, filling lucrative positions as Accountants, Telegraph Operators, or conducting a successful business for them elves.

We would advise those wishing a good business education to attend the above

College.

ONTARIO COMMERCIAL COLLEGE. — We call the attention of our readers to the advertisement found in another column of the above College. The course of study comprises book-keeping, penmanship, arithmetic, business paper, correspondence, grammar, spelling, &c., and the advantages claimed ever other business colleges are, a larger patronage, a better course of study, practical and competent teachers, and good boarding accommodations at from \$2.50 to \$3 per week. This institution carried off all first prizes in penmanship at the Provincial Exhibition, and from what we hear of, it is an excellent business training school.

Ottawa Citizer

has grown within the pust few years, from a small beginning, to be the most popular fusiness College in the country.

In Ivi3 the increased 'narronage it received caused the preprietors to move from the rooms first occupied in Irari.

Son is building, to more spucious apartments. The increased attendance this season necessitated the recent opening of a department in Neilson's Hall, under the action of the Russell County High School, there is now an actual attendance, in all departments, of over 150 at day school, and over 50 at night school, making an aggregate of 220 students, a number unprecedented in the history of the College. The Ontario Commercial College is now known throughout Commercial College is now known throughout contained of the though number of those mow in attendance, the western counties of this Princes, the western counties of the Eurere and popularity of the Beller.

Boys AND Y'DUNG MEN. - The evening sessions of the Onta rio Con mercial College, which begins to-night, will afford a good opportunity for those desirous of improving themselves in Arithmetic, Penmanship, Book keeping, Spelling, Correspondence, &c., -the very subjects required in daily business of any kind. We are glad to learn that a large number have already made applications for admitance to these class es, for there is no way in which boys and young men can be better employed during the long winter everings. The terms are such as to place this opportunity within the reach of all and will no doubt, not only prove a great benefit, but save money to those attending, as it is during these hours between tea and bedting that those occupied through the day spend most money. It is then that the shows and theatres are held, the drinking saloon tempts by its glitter of lights and glasses and companions without any to employ them, seeking recreation, step too far and invite friends with them. These classes will therefore serve the purpose of keeping boys and young men away from evil associations, and improving their time is the best possible manner. Those deficient 'chrough want of early opportunity need not feel embarrassed as they will receive in dividual attention at their seats.

ONTARIO COMMERCIAL COLLEGE.—We would call the particular attention of our readers to the advertisement in another column of the above college. From what we have learned of this institution it is a practical well-conducted business school. In consequence of boarding accommodation being so very cheap in Belleville, and young men being there exempt from many of the evil influences that beset them in larger cities, this institution is very largely patronized from all parts of the country, and Messrs. Beatty & Co. keep a thorough and competent staff of teachers, which maintain the reputation their college so richly deserves.

THE NIGHT SCHOOL at Ontario Business, College opens this evening at half-past seven. We would advise all young men desirous of spending their evenings to good advantage to attend. The course of instruction is the same as that adopted in the largest Business College in Canada, with which this Institution is connected, and the teachers are live, practical and experienced men. The text books on Penmanship, Book-keeping and Commercial Arithmetic, issued by Mr. Beatty, the Principal of this College, are extensively used as reference books in our principal cities. The teachers of penmanship have again taken first prize the Provincial Exhibition, Hamilton, this year. As scholarships issued here are available in the Western branch. As competent instructors are in charge of each department, superior advantages are offered.

Free Preso

A Successful Institution. - Eight years ago Messrs. Beatty & Co. established a night school in this town for the instruction of young and middle-aged men in the essential branches of a commercial education, of which many stood greatly in need. Being thoroughly qualified to teach what they professed, and having a peculiar tact for imparting information in a pleasing and attractive manner, their school soon had a large attendance from the town and adjacent country. By degrees an enlargement was made until the modest night school merged into what is now known as Ontario Commercial College-the largest, most thorough and complete, and the best patronized institution of the kind in Canada. The attendance during the past year has been much larger than at any previous time, and the general success of the college was never more encouraging. We understand that Mr. Beatty has bought out the Ottawa Business College, which had found competition an impossibility, and intends opening a branch of his institution in that city. An efficient staff of teachers has already been employed and the intention is to make the Eastern institution as popular as the one so successfully conducted in this place. A system of inter-communication will be adopted, which will greatly facilitate the work of students and more readily familiarize them with the affairs of an actual business life. The whole course of instruction has been carefully and thoroughly revised, and everything done to place Ontario Commercial College in the van of such institutions and maintain the reputation it has already won. aily Intelest for

Contains a business course for advaccording to the methods adopted by Manufacturing, Settlement of Estate, St

Ontario Business College, Belle-ville. COMMERCIAL COLLEGE, BELLEVILLE. - Mr S.

G. Beat y, who has, during the past nine years, so successfully conducted the Ontario pears, so cleege, and, by unremitting labour and a wise adaptation of means, succeeded in making it the leading institution of the kind in Canada, has sold out his interests and will shortly remove to Toronto. He has, we believe, purchased a half share of the publishing business of Adam Miller & Co., and intends hereafter devoting all his time to the development of a trade for which he is specially qualified .-Belleville Ontario.

Mr J. W. Johnson has secured an interest in the College along with Mr Robinson, who has been in the Institution for several years. The College is the leading one of the sort in Canada. Belleville is a very desirable place of residence for young men, and the College enjoys a high reputation. As Principal Mr Beatty was very popular. We join with the Ontario in wishing him success in his new undertaking.

Kiphilleur M.

COLLEGE JOURNAL. - The Ontario Business College, of Belleville, has issued its annual Journal, containing much iaformation of a miscellaneous character, and many facts of an exceedingly valuable nature. The College, from what we have read of it, and from what we know of it, is entitled, we have no hesitation in saying, to the favour and popularity in which it is held. Its faculty is composed of men of experience and ability and young men graduating from it are possessed of a training which qualifies them for any of the walks of life. An education is imparted of the most practical and useful kind, and knowledge is granted within a few months which could not, under other circumstances, be gained in so many years. We know this to be so, because we have in this city young men who have taken a course in the College, and who to-day attribute their success in a very large measure to it. The institution has had many new features added to it, so that at the present time it stands unrivalled in the Province, as proficient as it is popular. may 30/47 whige

We have received the Belleville College Journal, published in the interests of the Ontario Business College, Belleville, an institution which enjoys the well-earned reputation of being one of the best in Canada. The number of young men who have received a first class training in it is large, many of whom occupy important positions in Banking and Business houses throughout the country, and who have borne cheerful testimony to the great advantages derived from an attendance thereat. Parents intending their sons for Commercial life would do their sons an incalculable benefit by sending them to such an institution before starting them out in life. The training received there is varied, embracing every branch of commercial life. Circulars can be obtained free on application to S. G. Beatty & Co., the proprietors.

COLLEGE JOURNAL. - We have received a copy of the last (ninth) edition of the journal issued from the Ontario Business College, Belleville, of which Mr. S. G. Beatty is principal and business manager. It is very neatly issued, but the main thing is the amount of valuable information it contains both as regards the College and general subjects.

- A specimen copy of the 9th edition of "The Ontario College Journal," Beileville, has reached us. It is brimful of information respecting the course of studies, and other matters of interest to intending students. This College is under the superintendence of S. G. Beatty, Esq., and has been liberally patronized Reson 1/2

Ontario College.-

This College, situated at Belleville, was started nine years ago, and the proprietors claim to have educated over 3000 young men during that time, many of whom are now filling important positions in different parts of the continent. We have received a copy of the College jourfor young men about entering business. Get a copy and read it. S. G. Beatty & Co. proprietors.

The College Journal.

The ninth edition of 40,000 copies of the College Journal has been issued by the proprietors of the Ontario Business College, Belleville. The Journal, which is a neatly got up sheet of eight pages, was printed in the INTELLIGENCER job rooms, to which it does credit, being in every respect a good job. It is replete with information concerning the College, which is the largest and most thorough establishment of the kind in the Dominion, having the most numerous attendance of pupils and the strongest and most efficient staff of instructors, of any Commercial or Business College in Canada. Nine years ago the institution began its existence with only seven pupils, and during the first three months, but thirty-four enrolled thier names. The excellence of the course of instruction was such, however, that public confidence became established, through the ability of the graduates, and complete success was secured as testified to by the fact that during the past winter two hundred and thirty students were in regular attendance, and over three thousand young men have received their education in the institution up to the present time, nearly all of whom are filling lucrative situations. This is something for the proprietors to be proud of, and the people of the town as well, as such an institution conduces in no small degree to our prosperity.

Although Mr. S. G. Beatty, the founder of the College and former Principal of the Actual Business Department, has retired from active connection with it, he retains a large proprietary interest, and exercises a general supervision. He has been succeeded by Mr. Jno. W. Johnson, a gentleman of talent, and a thoroughly competent instructor, associated with whom is Mr. W. B. Robinson, long connected with the institution and whose ability is well known. The staff of instructors remains the same, and in no department will there be a failure to keep up to the very highest standard of

excellence.

We congratulate Messrs. S. G. Beatty & Co., on their success hitherto, of which their Journal is a pleasing manifestation, and we feel certain that equal, if not greater, prosperity awaits them in the future.

Copies of this Journal will be sent free on application to Messrs. Beatty & Co.

The Midland Central Fair.

The Midland Central Fair at Kingston opened on the 19th inst., and is said to be equal in most respects to that of previous years, and in some it was superior. From the report in the News, we copy some items of interest. Referring to the Ontario Commercial College, Belleville, the News says "This Institution, the most thoroughly equipped and most successful Business College in Canada, makes a magnificent display of business and ornamental penmanship and pen and ink sketches. The exhibit is certainly the finest ever seen in Kingston, and shows what perfection Messrs. S. G. Beatty & Co. have attained in this department of their work. 'Beatty's Guide to Elegant Writing,' which is a self instructor in the art, and the 'Canadian Accountant,' the College text book in book-keeping, the authors of which are Messrs. S. G. Beatty and J. W. Johnson, Principals of the College, and the Ontario Commercial College pen, specially made for it, are shown by Mr. Johnson, who is in attendance, and whose time is fully occupied in giving information and the College Journal to the

crowds of young men who are interested." In the section, pair of matched carriage horses, there is a splendid show. Mr. J. Ross, of Belleville, has a fine team.

Ontario Business College, Ontario.

S. G. BEATTY & CO., PROPRIETORS.

We publish in arother column the advertisement of the above long established and most successful Commercial College, and would strongly recommend young men to take its business course, which will fit them-as it has fitted hundreds in the past-to attain success and wealth. The Principal and teachers of the institution are practical accountants and business men, who have not acquired their knowledge merely by theory, but have gained it in actual business life, and this feature of its teaching may be stributed the great success of, and demand for, its graduates. Cothen

BEATTY'S GUIDE TO ELEGANT WRIT-INO. -An advertisement regarding this valuable work, published by its anthor, Mr. S. G. Beatty, at Ontario Business College, Belleville, appears in another column. Mr. Beatty's worken bookkeeping and writing have become national, being sanctioned for the use of the public schools by the Minister of Education. The "Guide to Elegant Writing" has been prepared for the use of those who desire to become good penmen without the aid or expense of a teacher. From personal knowledge we can highly recommend the work, and can assure young men and women that its use will in a short time enable them to write easily and elegantly. Refer to the ad vertisement. 1130 1 710 1.

ONTARIO COMMERCIAL COLLEGE, BELLEVILLE.

This Institution, the most thoroughly equipped and most successful Business College in Canada, makes a magnificent display of business and ornamental penmanship and pen and ink sketches. The exhibit is certainly the finest ever seen in Kingston, and shows what perfection Messrs S. G. Beatty & Co. have attained in this department of their work. "Beatty's Guide to Elegant Writing," which is a self instructor in the art, and the "Canadian Accountant," the College text book in book-keeping, the authors of which are Messrs. S. G. Beatty and J. W. Johnson, Principals of the College, and the Ontario Commercial College pen, specially made for it, are shown by Mr Johnson, who is in attendance, and whose time is fully occupied in giving information and the College Journal to the crowds of young men who are interested. Leus

We would direct the attention of young people desirious of fitting them selves for a business life by obtaining a Commercial education, to read the advertisement of the Ontario Business College, published in our paper of to day. The fame of this institution needs no laudation as hundreds of the best business young men throughout the Province is a sufficient testimony of the efficiency of its conductors.

THE ONTARIO COMMERCIAL COLLEGE Belleville has taken the first prizes for artificial and plain penmanship at the Provincial Exhibition.

PENMANSHIP. London In consequence of the closing of the London Commercial College and the loss of its magnificent displays it was feared that the exhibition in this department would be a meagre one. In this every person was agreeably disappointed. The place of Swayzer's College was ably filled by Beattie's Ontario College, Belleville. The specimens they showed were really beautiful and embraced every department of penmanship, from plain business writing to the highest class of ornamental. They deservedly carried off all the first prizes offered. In fact they had really no competition, as the specimens exhibited by the Hamilton College, and Jone's Commercial College only brought out the superior merits of the other. In racing parlance the Hamilton College came in a very bad second. The other exhibitors were nowhere.

BEATTY'S GUIDE TO ELEGANT WRITING. he above work, an advertisement of which appears in another column, is the production Mr S. G. Beatty of Ontario Business College, Belleville, where it is published. The fact that Mr Beatty is its author is a sufficient guarantee that it is valuable, as his works on book-keeping and writing have become national, being sanctioned for use in public schools by the Minister of Education. It is a self-instructor in the art of penmanship, by the use of which any young man or woman may become a good writer, without the aid of a teacher. Winter evenings canthe aid of a teacher. not be more profitably employed than in practising with its aid. See the advertisement and send for it.

bank clerks, salesmen, or telegraph operators. Another very superior advantage which the Commercial College, of Belleville. possesses is its fine location, which is easy

of access by land or water, and combines the advantages of cheap rates of living with a healthy country residence. Its paramount qualification, however, is the excel-

lency of its plan of education, which, we

feel confident, will insure it an extensive patronage. Troothead the kine lit,

ONTARIO BUSINESS COLLEGE. - The thoroughly practical system of training

students which is adopted by the Ontario

Business College, of Belleville, cannot be

too prominently brought before the public.

Combined with its daily routine of studies,

bona fide business transactions occur, in

which money and merchandise are actually

handled, so that the operations of the mer-

chant and the duties of the counting-house,

&c., are brought into splendid practice, thus

blending its college exercises most admir-

mirably with mercantile life. This Busi-

ness College has now been in existence nine

years, during which period it has qualified

over 3,000 young men for the duties of their

varied callings in the world, nearly all of

whom are either successful merchants, or

filling lucrative positions as accountants,

ONTARIO BUSINESS COLLEGE, BELLEVILLE, ONT., S. G. BEATTY & Co., PROPRIETORS. We refer our readers to the advertisement, in another column, of this Institution which is acknowledged to be the most thorough Business College in Canada. All young men should have a knowledge of the subjects which it teaches -book-keeping, arithmetic, business correspondence, grammar, and spelling; how to deal with notes, drafts and all kind of business paper, in short the whole ground of fitting young men to successfully onduct business for themselves or others. Farmers, mechanics and professional men need such knowledge as well as the business man, and to all classes we have pleasure in recommending the Ontario Business College, which during the ten years of its existence has trained hundreds of young men for business, who are now, through the possession of the knowledge therein acquired, filling good 2 positions in the country. Here's hoy 14.

Another highly important educational institution in Belleville is the Ontario Business College. From very small beginnings, this Institution has grown until it has attained the proud distinction of being the most largely attended of the numerous Business Schools in Canada. The course of instruction, which is thorough, and looked after by a very careful and experienced staff, embraces all the commercial branches, including actual business, penmanship and telegraphing. Hundreds of the graduates of this College can be found filling positions in Canada and in the United States, and the fame of the school is such that students are drawn from all parts of the Dominion and from the United States as well. The people of Belleville have reason to be proud of the Ontario Busines: College, which the energy and enterprise of Messrs. S. G. Beatty & Co. established in the face of great difficulties, and which they continue to conduct so successfully Intelligina

THE COMMERCIAL COLLEGE. - In our historical sketch of Belleville, published lately, we referred with pride to the City's Educational Institutions, and to the reputation which they enjoy throughout the Dominion, as evidenced by the attendance of students from all parts of the country-In this connection we note in a report of the proceedings of the Board of Education of the Town of Peterborough, as published in the Examiner, that on the appointment of a teacher of penmanship and bookkeeping for that town it was stipulated by the Board that the appointee should take a course at the Ontario Commercial College, Belleville. Intelligencer dans

THE appointment of special teachers of penmanship and book-keeping to public schools is becoming general. We notice in a report of the proceedings of the Peterborough Board of Education in the Examiner, that to be successful in obtaining the position of teacher of these branches in that town, the candidate is required to take a course at the Ontario Commercial College, Belleville. This is highly complimentary to one of our most celebrated local institutions.

Bratty's Guide to Elegant Writing.

The above work is the production of Mr.
S. G. Beatty of the Ontario Business College, Belleville, Ont., where it is published. The fact that Mr. Beatty is its author is a sufficient guarantee that it is valuable, as his works on bookkeeping and writing have become national, being sanctioned for use in public schools by the Minister of Education for Ontario. It is a self-instructor in the art of penmanship, by the use of which any young men or woman may become a good writer, without the aid of a teacher. Winter evenings cannot be more profitably employed than in practising with its aid. See the advertisement and send for it.

They are pleased to notice a marked improvement in the display in the fine art department, in oil and water-color paintings and drawings, in the fine display of photographs—which certainly would compare favorably with the best productions of the larger cities—and for crayon drawing, pen and-ink sketches, and plain and ornamental permanship exhibited by the Belleville Commercial College, an Institution which is decidedly popular, and is conferring an immense benefit upon the community; and we are glad to know that many of our farmers are taking the opportunity thus afforded, by educating their sons to positions of usefulness and honor.

ONTARIO BUSINESS COLLEGE, BELLE-VILLE, ONT., S. G. BEATTY & Co., PRO-PRIETORS.—This enterprising institution is acknowledged to be the most thorough Business College in Canada. All young men should have a knowledge of the subjects which it teaches—book keeping, arithmetic, business correspondence, gradmar, and spelling, banking, how to deal with notes, drafts and all kinds of business paper, in short the whole ground of fitting young men to successfully conduct business for themselves or others. Farmers, mechanics and professional men need such knowledge as well as the business man, and to all classes we have pleasure in recommending the Ontario Business College, which during the ten years of its existence has trained hundreds of young men for business, who are now, through the possession of the knowledge therein acquired, filling good positions in the country. "montreal Dais

HANDWRITING.—We learn from the Intelligencer that the Peterborough Board Education require a teacher of penmanship and book-keeping, to hold a certificate from the Commercial College of that city. This is a well-merited compliment for the leading Commercial College of the Province.

HAND WRITING.—It was omitted to be stated that in the paragraph in the News of Monday regarding the action of the Peterborough School requiring candidates for the position of writing masters to possess a certificate from a Commercial College, that the Ontario Commercial College, Belleville, was referred to, an institution which is becoming celebrated in the country. Applications

PENMANSHIP.

The chief display made in this department is by S. G. Beatty & Co., of the Outaria Commercial College, Belleville. They have taken first prize in both business and ornamental penmanship, and judging by the crowds of visitors which are continually examining the specimens, and asking for the College Journal, which is given away, the public endorse the decision of the judges. The "Canadian Accountant," the text book of the college, written by the principals, and "Beatty's Guide to Elegant Writing," a self-instructor in the art, are also on exhibition. The Hamilton Business College is well represented by some handsome specimens of penmanship which took second prize. Jones' Commercial College, London, shows a number of pieces of penmanship both plain and ornamental. Market 14 & Market 18 American Commercial College.

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COMMERCIAL COLLEGE.—The usual winter series of semi-public lectures at the Ontario Commercial College was inaugurated yesterday afternoon by Mr. J. W. Johnson, principal of the actual business department, whose address was, of course, on a commercial subject. Mr. S. G. Beatty will address the students, and others who may desire to attend, on Monday afternoon, and he will be followed by Mr. W.B. Robinson, Mr. John J. B. Flint and other gentlemen, at subsequent dates.

MR. DENNISTOUN stated he had heard that Mr. Saulter intended resigning, and that the Principal proposed supplying the place with a teacher of penmanship.

THE PRINCIPAL said that the gentleman alluded to by Mr. Dennistoun was now in Boston, and consequently could not be engaged. Mr. Braden holds a second class Provincial certificate, and was, he believed a good teacher. Mr. John Braden would be placed in charge of penmanship and book-keeping, and had agreed to spend his summer holidays at the Commercial Collego Belleville to make himself more thorough in these branches.

Commercial Lectures.—At the Ontario Commercial College yesteday afternoon, the first of the usual winter series of semi-public lectures was delivered by Mr. J. W. Johnson, the Principal of the Actual Business Department, the subject being of course a commercial one. On Monday afternoon next, Mr. S. G. Beaty will address the students, and orthers that may desire to attend. He will be followed by Mr. W. B. Robinson, Mr. John J. B. Filnt and other gentlemen.

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PERSONAL.—Mr. S. G. Beatty, of Adam Miller & Co., Toronto, was in the city to-day, and lectured to the students at the Commercial College. Belleville is his faffinity."—Sulavio Feb. 11 178

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